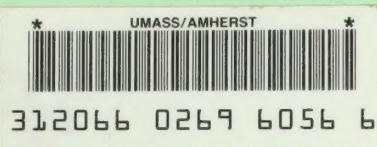


MASS. R3.2: IN 4/996



312066 0269 6056 6

GOVERNMENT DOCUMENTS
CQ

NOV 02 1999

University of Massachusetts
Depository Copy

Massachusetts Department of Revenue Division of Local Services

Mitchell Adams, Commissioner Harry M. Grossman, Acting Deputy Commissioner

Informational Guideline Release (IGR) Index

Prepared by the Property Tax Bureau



Digitized by the Internet Archive
in 2014

<https://archive.org/details/informationalgui996mass>

IGR Index

TABLE OF CONTENTS

INTRODUCTION

IGRs BY YEARS

1980.	1
1981.	5
1982.	7
1983.	10
1984.	12
1985.	13
1986.	15
1987.	18
1988.	22
1989.	26
1990.	29
1991.	33
1992.	36
1993.	38
1994.	40
1995.	41

INDEX

SUBJECT MATTER TOPICS	42
STATUTES — MASSACHUSETTS GENERAL LAWS	52
STATUTES — UNITED STATES CODE	54
STATUTES — MASSACHUSETTS ACTS & RESOLVES	54
STATUTES — UNITED STATES PUBLIC LAWS	54
REGULATIONS — CODE OF MASSACHUSETTS REGULATIONS	54
CASES — NAMES OF PARTIES	54
CASES — MASS./MASS. APP. Ct. REPORTS	54

Introduction

This publication, *IGR Index*, is a comprehensive listing of all Informational Guideline Releases (IGRs) issued by the Division of Local Services since 1980. The legal staff of the Division's Property Tax Bureau has prepared this index to provide local officials, municipal attorneys, taxpayers and others interested in local government with ready access to the Division's guidelines on a variety of municipal finance and tax issues.

IGR Index is also available on-line at this address <http://www.mass.gov/tax/dls/igrls.htm> on the World Wide Web. Additional printed copies may be obtained at the State House Bookstore (617) 727-2834. Recent IGRs, and older IGRs still applicable, are being scanned into the DLS home page on the World Wide Web as reference documents. Copies of IGRs may be obtained by calling the Division's Public Information Officer at (617) 626-2337.

We hope you will find *IGR Index* useful and welcome your comments and suggestions.

IGR Entries

Entries for IGRs are arranged chronologically by IGR number. The entry for each IGR includes the month of issue, IGR Title, one or more subject matter topics and citations to applicable statutes and cases. It also includes comments about the current status of the IGR and other relevant information.

Citation Keys

Statutes, regulations and cases are cited in the entries and index as follows:

Massachusetts General Laws	Chapter:Section
Massachusetts Acts and Resolves	Year:Act(Section)
United States Code	Title U.S.C. Section
United States Public Laws	PL. Congressional Session — Act
Code of Massachusetts Regulations	Title CMR Section
Massachusetts Supreme Judicial Court cases	Volume Mass. Page
Massachusetts Appeals Court cases	Volume Mass. App. Ct. Page

Index

IGRs are indexed by the subject matter topics listed below in the sample entry, as well as by statute, regulation and case citations. Indexing by statute is generally to the Massachusetts General Laws or United States Code citations. IGRs are indexed by session law citations only where the session law does not amend the Massachusetts General Laws or United States Code. Cases are listed under the names of both parties and by citation.

For example, a search for IGRs on the Registry of Motor Vehicle non-renewal procedure for collecting motor vehicle excises could be made under the subject matter topics **COLLECTION PROCEDURES** or **MOTOR VEHICLE EXCISES**. Alternatively, if the General Laws citation is known, G.L. Ch. 60A §2A, a search can be made under 60A:2A. A review of those sections of the index, as shown below, indicates IGR 90-218 may be helpful.

COLLECTION PROCEDURES

Registry Non-renewals

- License Non-renewals, Procedures for: 90-218
- Registration Non-renewals, Procedures for: 90-218

MOTOR VEHICLE EXCISE

Collection

- Non-renewal Procedure: 90-218

STATUTES

Massachusetts General Laws (Chapter: Section)

- 60A:2A: ... 90-218

Updates

The Division plans to release printed updates to *IGR Index* at least once each year. The Division's home page on the World Wide Web will be updated on a more frequent basis. Each update release will include instructions for the replacement or addition of pages and a new cumulative index.

Sample Entry

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS										
90-218	06	Motor Vehicle and Trailer Excise Collection	<p>Collection Procedures Motor Vehicle Excise</p> <p>Mo Identifies the month the IGR was issued.</p> <p>Title States the title of the IGR.</p>	<p>60A:2A</p> <p>Topics Lists one or more of the following subject matter topic(s) applicable to the IGR:</p> <ul style="list-style-type: none"> Abatements and Appeals (Property Tax) Accounting Policies and Procedures Agricultural and Horticultural Lands (Ch. 61A) Appropriations Assessment Administration Audits Betterments and Special Assessments Boat Excise Borrowing Budgets Cash Management Classification and Taxation by Use Collection Procedures Conflict of Interest Counties Districts Exemptions (Property Tax) Farm Excise Fees and Charges Financial Management Forest Land (Ch. 61) <p>Yr-No Identifies the year the IGR was issued, the Bureau that issued it and the order in which it was issued.</p> <p>Year Issued</p> <table> <tr> <td>90 = 1990</td> <td>100 Series = Bureau of Accounts</td> </tr> <tr> <td></td> <td>200 Series = Property Tax Bureau</td> </tr> <tr> <td></td> <td>300 Series = Municipal Data Management/ Technical Assistance Bureau</td> </tr> <tr> <td></td> <td>400 Series = Bureau of Local Assessment</td> </tr> <tr> <td></td> <td>500 Series = Division of Local Services</td> </tr> </table> <p>Cumulative Numbers 90-218 = the 18th IGR issued by Property Tax Bureau in 1990**</p> <p>Bureau Codes</p> <ul style="list-style-type: none"> 100 Series = Bureau of Accounts 200 Series = Property Tax Bureau 300 Series = Municipal Data Management/ Technical Assistance Bureau 400 Series = Bureau of Local Assessment 500 Series = Division of Local Services <p>Note — 1980 and 1981 Property Tax Bureaus IGRs were numbered sequentially, i.e., the last 1980 IGR was 80-225 and the first 1981 IGR was 81-226.</p> <p>GL-USC Refers to the applicable statutory codifications, i.e., Massachusetts General Laws or United States Code. For example, 60A:2A = M.G.L. Chapter 60A, Section 2A; 50 U.S.C. 7502 = Title 50 Section 7502 of the United States Code.</p>	90 = 1990	100 Series = Bureau of Accounts		200 Series = Property Tax Bureau		300 Series = Municipal Data Management/ Technical Assistance Bureau		400 Series = Bureau of Local Assessment		500 Series = Division of Local Services	<p>1989:653(46)</p> <p>Cases Refers to applicable court cases by name and citation.</p>	<p>Non-renewal Procedure for Motor Vehicle Excise Collection</p>	
90 = 1990	100 Series = Bureau of Accounts																
	200 Series = Property Tax Bureau																
	300 Series = Municipal Data Management/ Technical Assistance Bureau																
	400 Series = Bureau of Local Assessment																
	500 Series = Division of Local Services																

Comments	Identifies whether the IGR amends or supersedes another IGR, has been amended or superseded by legislation or other IGR, or provides other relevant information. For example, FY95 Only = IGR applicable in FY95 only; Supersedes 91-204 = IGR supersedes IGR No. 91-204; Amended by 1994:60(72), 1994: 60(73) = IGR content amended by subsequent legislation, Chapter 60, Sections 72 and 73, of the Massachusetts Acts and Resolves of 1994; Also see 830 CMR 58.3.1 = Regulations on same or related topic found in the Code of Massachusetts Regulations.
-----------------	--

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
80-001	01	Investment of Funds in Cities, Towns and Districts	Cash Management Financial Management	41:56			
80-002	02	Investment of Funds in Cities, Towns and Districts	Borrowing Cash Management	44:4 44:55	1979:782		
80-003	00	Payment of Funds Received for Off Duty Work Performed by City or Town Employees	Special Funds	44:53C	1980:98		
80-004	00	No Appropriation Necessary to Spend Restitution Awards to Cities and Towns if Under \$5,000	Accounting Policies and Procedures	44:53	1980:189		Amended by 1984:181, 1992:62 as to Amount (Now \$20,000)
80-005	00	Redemption of Notes and Bonds	Borrowing	44:21 44:21A	1980:521		Amended by 1990:175(2), 1987:585(1), 1985:488
80-006	00	Trust Fund Investments	Cash Management Exemptions	44:54 59:5(41)	1980:15		Amended by 1982:32 FY81 Only
80-201	02	Social Security Deduction	Recreational Land (Ch. 61B)	61B	1979:713		
80-202	03	Guidelines for Classification of Property as Recreational Land	Valuation				Amended by 1987:142(3), 1987:142(4), 1987:95(5), 1987:95(6), 1980:261(19), 1980:261(20), 1980:261(20A), 1980:261(21) Forms Revised October 1993
80-203	03	Guidelines for Classification of Property as Recreational Land	Recreational Land (Ch. 61B) Valuation	61B	1979:713		Amended by 1987:142(3), 1987:142(4), 1987:95(5), 1987:95(6), 1980:261(19), 1980:261(20), 1980:261(20A), 1980:261(21)

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
80-204	00	Notice of Intent to Suspend License	Collection Procedures Motor Vehicle Excise	60A:2A			Superseded by 90-218
80-205	04	Property Tax Exemption of Certain Athletic Facilities	Exemptions	59:5(3)	1977:922		Also See 830 CMR 59.5.1 (formerly 830 CMR 58.03)
80-206	04	Motor Vehicle Excise Exemption of Non-resident Servicemen	Motor Vehicle Excise	60A 50 U.S.C. App. 574			
80-207	00	No Liability for Costs and Fees When Certificate of Abatement is Presented	Abatements and Appeals Collection Procedures	59:70 60:20	1979:88		
80-208	00	Recertification of Reduced Regional School Assessments	Schools	71:16B	1979:132		
80-209	00	Elimination of Prohibition of Funding School Budget Deficiency from Available Funds	Financial Management Schools	44:31 44:79(11) 71:34	1979:194		School Fiscal Autonomy Abolished by 1980:580(7)
80-210	00	Penalty for Tendering Bad Checks	Collection Procedures Fees and Charges Tax Bills	60:57A	1979:282		Superseded by 90-203 as to Amount of Penalty
80-211	00	Increasing Interest Penalty on Overdue Taxes	Collection Procedures Tax Bills	59:57 60:62 60:63 60:68	1979:503		Interest on Overdue Taxes Increased to 14% and on Tax Titles to 16%
80-212	00	Limitation on Amount Regional School District May Maintain in Excess and Deficiency	Accounting Policies and Procedures Schools	71:16B½	1979:738		Superseded by 92-102
80-213	00	Exemption from Local Taxation of Dry Cleaning and Laundering Machinery	Personal Property	59:5(16)	1979:777		
80-214	00	Interest on Unpaid Motor Vehicle and Trailer Excise	Collection Procedures Motor Vehicle Excise	60A:2			
80-215	00	Turnover of Interest to Treasurer from the Collector	Collection Procedures Financial Management	60:2	1980:97		Superseded by 85-203 as to Due Date, 87-203 as to Interest Rate
80-216	00	Restriction of Municipal Lien Certificate	Collection Procedures Liens	60:23	1980:412		Superseded by 88-220 as to Recording Deadline

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
80-217	00	Change in Interest Paid on Abatement of Taxes	Abatement and Appeals Motor Vehicle Excise	59:69 60A:2	1980:406		Increase from 6 to 8% on Interest Paid on Property Tax Abatements; Payment of Interest on Motor Vehicle Excise Abatements Only if Ordered by Appellate Tax Board
80-218	00	Providing for a \$50 Legal Fee to Cities and Towns on Sale of Tax Title Low Value Property	Collection Procedures	60:79	1979:162 1979:451		Amended by 86-210
80-219	00	Authorization of Banks to Receive Payments of Taxes and Accounts Payable to a City or Town	Collection Procedures Financial Management	60:2A	1980:187		Use of Lockboxes Allowed
80-220	00	Exemption from Taxation of Certain Property of Urban Redevelopment Corporations	Exemptions	59:5(47) 121A:10	1979:339		
80-221	00	Real Estate Exemption for Hydroelectric Alternative Energy Development	Exemptions	59:5(45A)	1979:367		
80-222	00	Property Tax Appeals to the Appellate Tax Board	Abatements and Appeals Valuation	58:10C 58A:7 58A:12C	1979:383		EQV Ratios Prima Facie Evidence of Disproportionate Assessment at Appellate Tax Board
80-223	00	Real Estate Exemption for Houses of Worship	Exemptions	59:5(11)	1980:411		Occasional Use by Non-profit Organization Permitted
80-224	00	Voluntary Tax Payments	Assessment Administration Collection Procedures Tax Bills	60:19			Superseded by 87-241
80-225	00	Local Option on Size and Term of Certain Town Boards, Committees and Offices	Local Officials and Employees	41:1	1980:129		
80-401	02	Guidelines for Classification of Property According to Use	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38	1979:797	FY81 Only	

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
80-402	00	Natural Gas and Petroleum Pipeline Abatements	Abatements and Appeals Valuation	59:38A			Supplemented by 82-409, 83-403; Assessors Adjustment of DOR Valuations Due to Disproportionate Assessments
80-403	00	Guidelines for Classification of Property According to Use	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38			FY82 Only
80-404	00	(Not Assigned)					
80-405	00	Inclusion of 121A Property in the Equalized Valuation	Valuation	58:10C	1980:456		
80-406	00	Qualification of Assessors	Assessment Administration Local Officials and Employees	58:1	1979:797(22) 1980:416		Also See 830 CMR 58.3.1 (formerly 830 CMR 58.05), Current Assessors Deemed Qualified
80-407	00	Notices of Change in Proposed Equalized Valuations	Valuation	58:10A 58:10B	1979:283		Superseded by 82-401

YR-NO	M0	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
81-001	00	Federal Revenue Sharing	Audits				Program Terminated
81-002	00	Regional School Excess and Delinquency Funds	Accounting Policies and Procedures Schools	71:16B½			Superseded by 87-101, 88-101, 92-102
81-003	00	Revenue Deficits	Accounting Policies and Procedures Financial Management	5923			FY81 Only
81-004	00	Offset Receipts	Accounting Policies and Procedures Appropriations	44:53E	1981:339		Supplemented by 82-001
81-226	01	Social Security Deduction	Exemptions	59:5(41)			FY82 Only
81-227	05	Determining the Applicable Levy Limit	Proposition 2½	5921C			Amended by 82-201, 84-201
81-228	05	Parcel Specific or Community Wide Application of Levy Limits	Proposition 2½	5921C			Amended by 82-201, 84-201
81-229	05	Reductions in the Tax Levy	Proposition 2½	5921C			Amended by 82-201, 84-201
81-230	05	Tax Rates under Proposition 2½	Proposition 2½	5921C			Amended by 82-201, 84-201, 87-226
81-231	05	Proposition 2½ Override Provisions	Proposition 2½	5921C			Amended by 82-201, 84-201, 87-226
81-232	05	Acceptance of State Mandates by Cities and Towns	Proposition 2½	4:4B			Amended by 82-201, 84-201
81-233	05	Revocation of Acceptance of Optional Laws	Proposition 2½	4:4B			
81-234	05	Mayor's Role in Budgetary Process	Budgets Schools	44:32 71:34			
81-235	05	Refusal Notices to Abate or Exempt	Abatements and Appeals Exemptions	59:63			Forms Revised January 1991
81-236	06	Payments in Lieu of Taxes under Family Housing Program	Public Property	121B:16			Also See 88-407
81-237	07	Retention of Municipal Lien Certificate Fees by Collectors	Financial Management Local Officials and Employees	60:23 60:23A			
81-238	10	Authorizing Estimated Tax Payments	Assessment Administration Tax Bills		1981:454		
81-239	00	Notice of Change of Fee for Filing Notices of Release with the Registry of Motor Vehicles	Collection Procedures Motor Vehicle Excise	60A:2A			Superseded by 83-209, 90-218
81-401	02	Guidelines for Adjustment of Preliminary Full and Fair Cash Value	Proposition 2½	5921C	1980:580(2)		FY82 Only

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
81-402	04	Entering into Cooperative Assessing Agreements: Sharing an Assistant Assessor	Assessment Administration Local Officials and Employees	41:30B			
81-403	05	Municipal Obligation to Fund Revaluation Program	Assessment Administration Proposition 2½	29:27C 59:38		1980:580(2)	
81-404	08	Proposition 2½ — Property Tax Limitation in Communities Not Certified At Full and Fair Cash Valuation	Proposition 2½	59:21C(a)	1980:580(1)	<i>Newton v. Commissioner of Revenue, 384 Mass. 115 (1981)</i>	<i>Newton v. Commissioner of Revenue, 384 Mass. 115 (1981)</i>
81-405	10	Guidelines for Classification and Taxation of Property According to Use	Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38	1981:419		FY82 Only; Change from Biennial to Annual Levy Allocation Decision
81-406	11	Guidelines for Classification and Taxation of Property According to Use	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38		FY83 Only	

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
82-001	00	Offset Receipts	Accounting Policies and Procedures Appropriations	44:53E			Supplements 81-004
82-002	00	Qualified Bonds and Loan Default Avoidance Provisions	Borrowing	44:19A 44A			
82-003	00	Definition of Emergency and Extreme Emergency	Borrowing Financial Management	44:8(9) 44:31	1982:22		
82-201	02	Proposition 2½ Changes	Borrowing Proposition 2½	4:4B 44:19A 59:20A 59:21C 59:21D 71:34	1981:782		Amended by 84-201
82-202	03	Chapter 61A — Classification of Agricultural and Horticultural Land	Agricultural and Horticultural Land (Ch. 61A) Valuation	61A			Amended by 1987:95(3), 1987:95(4), 1986:330(1), 1986:330(2), 1985:387(1), 1985:387(2), 1985:387(1), 1985:387(2)
82-203	00	Actual Tax Bills for Communities Issuing Estimated Tax Bills	Tax Bills		60:3A		FY82 Only
82-204	00	Social Security Deduction	Exemptions	59:5(41)			FY83 Only
82-205	07	Authorizing Estimated Tax Payments in Certain Cities and Towns	Assessment Administration Tax Bills		1982:336		FY83 Only
82-206	08	Clause 17C Exemption for Surviving Spouse, Minor with Parent Deceased of Person Over 70 Years of Age	Exemptions	59:5(17C)	1982:295 1981:743		
82-207	08	Restriction of the Property Tax Exemption of Incorporated Agricultural Societies	Exemptions	59:5(4A)	1981:138		
82-208	08	Time Limits for Applications for Abatement of Motor Vehicle Excise Taxes	Motor Vehicle Excise	60A:2	1981:170		
82-209	08	Revisions of Ch. 61 — Classification and Taxation of Forest Lands and Products	Forest Land (Ch. 61) Valuation	61	1981:768		Change from 5 to 10 Year Certification Period; Revisions of Application and Appeal Procedures; Changes in Products and With- drawal Taxes

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
82-210	09	Chapter 61B — Recreational Land Qualifications	Recreational Land (Ch. 61B)	61B:1			Public Access Requirements for 61B Lands
82-211	11	Invalidity of Clause 41 Durational Ownership/ Residency Requirements	Exemptions	59:5(41)			But See <i>Lee v. Commissioner of Revenue</i> , 395 Mass. 527 (1985), Upholding Similar Cl. 17C Durational Requirements
82-212	11	Tax Bill Stuffer	Tax Bills	60:3A			Superseded by 1983:244
82-213	12	Clause 37A Real Estate Exemption for Blind Persons	Exemptions	59:5(37) 59:5(37A)	1982:258		Superseded by 83-202
82-214	12	Removal of Residential Exemption Limitation with Regard to Paraplegic Veterans and their Spouses	Classification and Taxation by Use Exemptions	59:5C	1982:369		
82-401	00	Guidelines for Determining Applicable Full and Fair Cash Value and Levy Limit	Proposition 2½	59:21C(a)	1981:782	FY83 Only	
82-402	00	Instructions for Reporting Additions to the Local Property Tax Base for Purposes of Increasing Tax Levy	Proposition 2½	59:21C(f)	1981:782	FY83 Only	
82-403	00	Tax Mapping	Assessment Administration	58:1			
82-404	05	Extension of Time for Determining Equalized Valuations	Valuation	58:10A 58:10B 58:10C	1982:47		Supersedes 80-407
82-405	00	Appeals from the Valuation of Certain State Owned Lands	Public Property Valuation	58:14	1981:506		
82-406	00	In Lieu of Tax Payments by Housing and Redevelopment Authorities	Public Property	121B:16	1981:552		Superseded by 88-407

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
82-407	08	Classification and Taxation of Property According to Use	Classification and Taxation by Use Exemptions	40:56 59:2A 59:5C	1982:369		FY83 Only; Amends 81-406; Levy Allocation Decision to be Made Solely by Selectmen, City Council and Mayor; Increase in Maximum Open Space Discount from 15 to 25%; Vacant Subdivided Lots in Residential Zone Classified as Residential Property
82-408	08	Classification and Taxation of Property According to Use	Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38	1982:369		FY83 Only; Levy Allocation Decision to be Made Solely by Selectmen, City Council and Mayor; Increase in Maximum Open Space Discount from 15 to 25%; Vacant Subdivided Lots in Residential Zone Classified as Residential Property
82-409	09	Valuation and Assessment of Natural Gas and Petroleum Pipelines	Abatements and Appeals Valuation	58A:12C 59:38A			Supplements 80-402; Supplemented by 83-403; Assessors Adjustment of DOR Valuations Due to Disproportionate Assessments
82-410	11	Guidelines for Classification and Taxation of Property According to Use	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38			FY84 Only

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
83-001	00	Adjusted Free Cash	Accounting Policies and Procedures Appropriations	59:23			Superseded by 86-104
83-002	00	Financial Filings Report	Financial Management Local Aid	44:43	1983:289		FY84 Only
83-003	00	Expanding Sources of Gifts and Grants	Accounting Policies and Procedures Financial Management	44:53A	1983:331		
83-004	00	Regional School Tuition Revolving Funds	Schools Special Funds	71:16D½	1983:340		
83-201	04	Reimbursement for Clause 17C and Special Provisions Relating to Clause 17C	Exemptions Local Aid	59:5(17C)	1982:653		Supplements 82-206
83-202	04	Clause 37A Real Estate Tax Exemption for Blind Persons	Exemptions	59:5(37) 59:5(37A)	1982:653 1982:258		Supersedes 82-213
83-203	04	Clause 41B Real Estate Tax Exemption for Elderly Persons	Exemptions	59:5(41) 59:5(41B)	1982:653		
83-204	04	Tax Payment as Precondition to Abatement by County Commissioners or Appellate Tax Board	Abatements and Appeals	59:64 59:65 59:65B	1982:653		Deemed Tax Payment Changed from 3 Year Average Valuation to 3 Year Average Tax
83-205	04	Additional Exemption in Year City or Town is First Certified as Assessing at Full and Fair Cash Value	Exemptions		1982:653		FY83 and 84 Only
83-206	04	Exemption from Motor Vehicle Excise for Former Prisoners of War	Motor Vehicle Excise	60A:1	1982:597		
83-207	00	Social Security Deduction	Exemptions	59:5(41) 59:5(41B)		1983:11	FY84 Only
83-208	07	Authorizing Estimated Payments in Certain Cities and Towns	Assessment Administration Tax Bills				
83-209	09	Fee for Filing Notice of Release with the Registry of Motor Vehicles	Collection Procedures Motor Vehicle Excise				Supersedes 81-239; Superseded by 90-218, 1992:133(388)
83-210	09	Increasing Fee for Notice and Service of Warrant	Collection Procedures	60:15(10) 60:15(11)	1983:189		Superseded by 89-215, 90-219

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
83-211	00	Property Tax Exemptions to Surviving Spouses, Elderly and Blind	Exemptions	59:5(17) 59:5(17C) 59:5(37) 59:5(37A) 59:5(41) 59:5(41B)			
83-301	08	Regional School Aid Pass Through	Local Aid Schools		1983:289		FY84 Only
83-401	04	Instructions for Reporting Additions to Local Property Tax Base for Purpose of Increasing Tax Levy	Proposition 2½	59:21C(f)			FY84 Only
83-402	05	Classification and Taxation of Property According to Use and Annual Determination of Levy Percentages	Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38	1983:79		FY84 Only; Change from Biennial to Triennial Certification of Assessments
83-403	10	Valuation and Taxation of Natural Gas Pipelines	Abatements and Appeals Valuation	58A:12C 59:38A		Board of Assessors of Danvers v. Tenneco, 388 Mass. 739 (1983)	Supplements 80-402, 82-409; Assessors Adjustment of DOR Valuations Due to Disproportionate Assessments
83-404	10	Property Tax Classification: Mobile Home Parks	Classification and Taxation by Use	59:2A	1982:661		Land in Licensed Mobile Home Park Classified as Residential Property
83-405	11	Guidelines for Classification and Taxation of Property According to Use	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38			FY85 Only

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
84-001	04	Changes in General Revenue Sharing	Audits		P.L. 98-185		Program Terminated
84-102	09	School Salary Payments in Anticipation of Federal Grant Funds	Accounting Policies and Procedures Financial Management	44:53A	1984:74		Supersedes 82-201
84-201	02	Changes in Proposition 2½	Financial Management Proposition 2½	59:21C(a) 59:21C(b) 59:21C(d) 59:21C(f) 59:21C(i) 59:21C(j) 59:21C(k) 59:21C(l) 59:23	1983:641		
84-202	04	Assessment of Certain Farmland	Agricultural and Horticultural Land (Ch. 61A) Valuation	61A:10	1983:709	<i>Mann v. Board of Assessors of Wareham</i> , 387 Mass. 35 (1982)	Farmland Valuation Advisory Committee (FVAC) Value Ranges Must be Considered in 61A Valuation
84-203	08	Authorizing Estimated Tax Payments in Certain Cities and Towns	Assessment Administration Tax Bills		1984:175		FY85 Only
84-204	10	Regional Water and Sewer District Overrides	Proposition 2½	59:20A 59:20B			
84-205	10	An Increase in Parsonage Exemption	Exemptions	59:5(11)	1983:670		Superseded by 87-209
84-206	10	Alternative Deadline for Omitted Assessments	Assessment Administration	59:75 59:76	1984:53		
84-207	00	(Not Assigned)					
84-208	10	Preparation of Municipal Lien Certificate	Collection Procedures Liens	60:23 60:23A			Amended by 88-202 as to Fee
84-209	10	Property Tax Exemptions for Solar and Wind Powered Systems and Devices	Exemptions	59:5(45)			
84-401	08	Adjustments to Tax Levy for Property Tax Base Growth	Proposition 2½	59:21C(f)			FY85 Only
84-402	08	Classification and Taxation of Property According to Use	Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38			FY85 Only

YR-NO	M#	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
85-101	01	Increased Reimbursement for County Courthouse Construction	Counties	59:20A 59:21D	1984:234		FY85 Only
85-102	01	Use of Overlay Surplus	Accounting Policies and Procedures Special Funds	59:25			Amended by 88-215, 88-234 Superseded by 90-106
85-103	07	Pension Charges to Federal Grants	Accounting Policies and Procedures Special Funds	35:32A 40:5D			Requirement to Pay Interest on Property Tax and Certain Motor Vehicle Excise Abatement Refunds; Accounting for Refunds and Interest
85-201	02	Interest on Abatements	Abatements and Appeals Accounting Policies and Procedures Motor Vehicle Excise	58A:13 59:59 59:69 59:70A 60A:2			Productive Woodland; Ch. 61B Woodcutting Limits
85-202	01	Agricultural — Horticultural Land: Chapters 61A — 61B	Agricultural and Horticultural Land (Ch. 61A) Recreational Land (Ch. 61B)	61A:2 61A:3 61A:4 61B:1			
85-203	02	Motor Vehicle Excise Changes in Minimum Amount and Due Date	Motor Vehicle Excise	60A:1 60A:2	1984:33		Supersedes 80-214; Supplemented by 85- 205; Excise Due 30 Days from Issue; \$5 Minimum Excise, Abatement or Refund
85-204	01	Property Tax Bills of \$25 or Less	Tax Bills	59:57A 60:106	1984:55		60:106 Repealed by 1985:598
85-205	05	Motor Vehicle Excise: Corrective Change	Motor Vehicle Excise	60A:1	1985:35		Supplements 85-203
85-206	07	Authorizing Estimated Tax Payments in Certain Cities and Towns	Assessment Administration Tax Bills		1985:52		FY86 Only
85-207	08	Change in Certification of 100% Disabled Veterans	Exemptions	59:5(22E)			Superseded by 88-217
85-208	08	Tax Collectors: Use of Facsimile Signature	Collection Procedures Financial Management	60:29	1985:86		
85-209	09	Local Option Hotel — Motel Excise	Local Option Taxes	64G:3A	1985:145		Amended by 87-206; Supplemented by 87-227

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
85-210	09	Local Option Jet Fuel Excise	Local Option Taxes	64:t:7	1985:145		Amended by 87-206; Supplemented by 87-227
85-401	02	Triennial Certification of Local Assessments and Classification and Taxation of Property According to Use	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38			FY86 Only
85-402	06	Guidelines for Annual Determination of Levy Percentages by Class	Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38			FY86 Only
85-403	06	Guidelines for Adjustments to Tax Levy for Property Tax Base Growth	Proposition 2½	59:21C(f)			FY86 Only

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
86-101	04	Audit Requirements	Audits	50 USC 7502			Federal Single Audit Act
86-102	04	Interest Earned on Grants	Accounting Policies and Procedures Financial Management	44:53 44:53A	44:53	1985:811(30)	Amended by 1991:138(333) as to Allowable Spending Purposes for Fund
86-103	06	Stabilization Fund	Accounting Policies and Procedures Special Funds	40:5B	1985:94		Supersedes 83-001
86-104	06	Free Cash	Accounting Policies and Procedures Appropriations	59:23			FY87 Only
86-201	04	Social Security Deduction	Exemptions	59:5(41) 59:5(41B) 59:5(41C)			
86-202	05	Delay of Annual Town Meeting and Extension of Budget Deadline in Cities	Budgets Town Meetings	39:9 44:32	1985:9		44:32 Amended by 1995:20 to Extend Time for Submission of City Budget to 170 Days After Organization of Government and to Permit Use of Continuing Budgets for Up to Three Months if Budget Not Adopted by July 1
86-203	05	Authority of Selectmen Acting as Park Commissioners	Local Officials and Employees	45:2	1985:128	<i>Codex Corporation v. Metropolitan District Commission, 392 Mass. 245 (1984)</i>	Superseded by 88-215
86-204	05	Overlay Surplus	Accounting Policies and Procedures Special Funds	59:25	1985:156		
86-205	05	Sale of County Owned Land	Counties Public Property	34:15	1985:173		
86-206	05	Appealing an Appellate Tax Board Decision	Abatements and Appeals	58A:13	1985:314		Appeal to Massachusetts Appeals Court

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
86-207	05	Determining the Statutory Deadline for the Filing of An Appeal to the Appellate Tax Board	Abatements and Appeals	58A:6 59:63	Lenson v. Board of Assessors of Brookline, 395 Mass. 178 (1985)	Superseded by 90-225, 1989:718(6)	
86-208	05	Small Claims Actions — Municipal Collections	Collection Procedures	60:35 218:21	1985:121 1985:311		
86-209	06	Motor Vehicle Excise Exemptions for the Disabled	Motor Vehicle Excise	60A:1			
86-210	06	Change in Land of Low Value Limit	Collection Procedures	60:79	1985:89		
86-211	06	Revenue Anticipation Notes Due in Fiscal Year Following Reissuance	Borrowing Cash Management	44:4	1985:238		Amends 80-218
86-212	06	Filling Vacancies on Boards of Selectmen	Local Officials and Employees	41:10	1985:34		
86-213	06	Removal of County Treasurers	Counties	211:4	1985:29		
86-214	10	Clause 41C Real Estate Exemptions for Elderly Persons	Exemptions	59:5(41C)	1986:73(3)		
86-215	10	Clause 17D Real Estate Exemptions	Exemptions	59:5(17D)	1986:73(1)		
86-216	10	Optional Additional Real Estate Exemptions for Those Qualified Under Section 5 of Chapter 59	Exemptions	1986:73(4)			Superseded by 89-207
86-217	10	Extension of the Application Period for Real Estate Exemptions for Year in Which New Provisions are Adopted	Exemptions	1986:73(5)			
86-218	10	Assessors No Longer Need File Valuation Books	Assessment Administration	59:49	1985:300(1)		
86-219	10	Waiver of Interest and Fees of \$5 or Less By Tax Collectors	Collection Procedures Tax Bills	60:15	1985:365		
86-220	10	Authorization for Local Dog Licensing, Control and Regulation	Accounting Policies and Procedures Counties	140:147A	1985:308		
86-221	10	Increasing the Amount School Committees May Expend for Legal Services	Schools	71:16 71:37E 71:37F	1985:523		

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
86-401	02	Triennial Certification of Local Assessments and Classification and Taxation of Property According to Use	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38			FY87 Only
86-402	03	Classification and Taxation of Property According to Use — Nursing Homes	Classification and Taxation by Use	59:2A			<i>McNeill v. Assessors of West Springfield, 396 Mass. 603 (1986)</i>
86-403	06	Guidelines for Annual Determination of Levy Percentages by Class	Classification and Taxation by Use Exemptions Valuations	40:56 58:1A 59:2A 59:5C 59:38			FY87 Only
86-404	06	Guidelines for Adjustment to the Tax Levy for Property Tax Growth	Proposition 2½	59:21C(f)			FY87 Only

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
87-101	08	Regional School Districts Available Funds Schools	Accounting Policies and Procedures		1987:518		FY88 Only
87-201	01	Reclassification of Utility Property in Appeals to the Appellate Tax Board	Abatements and Appeals Personal Property	58A:12D	1985:532		
87-202	01	Chapter 61A: Qualification of Contiguous Land and Payment of All Recording Fees	Agricultural and Horticultural Land (Ch. 61A)	61A:4 61A:9	1985:387		
87-203	03	Change in Motor Vehicle Excise Interest Rate	Collection Procedures Motor Vehicle Excise	60A:2	1985:534		Supersedes 80-214; 12% Interest Rate on Overdue Excises
87-204	03	Establishment of a Law Enforcement Trust Fund	Accounting Policies and Procedures Special Funds	94C:47	1984:486		Superseded by 90-209
87-205	01	Assessment of Boat Excise in Harbors Owned by More Than One Municipality	Boat Excise	60B:2	1985:526		
87-206	01	Acceptance and Effective Dates of the Hotel — Motel and Jet Fuel Excises	Local Option Taxes	64G:3A 64J:13	1986:423		Amends 85-209, 85-210
87-207	01	Town Capital Planning Committees	Local Officials and Employees	41:106B	1986:119		
87-208	01	Appropriations for the Cost of Ambulance Services	Fees and Charges	40:5(21A) (Now 40:5F)	1986:136		
87-209	01	Increase in Exemption for Real Estate Taxes on a Parsonage	Exemptions	59:5(11)	1986:112		Supersedes 84-205
87-210	03	Increased Real Estate Tax Exemptions under Clauses 42 and 43 for Surviving Spouses and Minor Children of Police Officers or Firefighters Killed in the Line of Duty	Exemptions	59:5(42) 59:5(43)	1986:361		
87-211	01	Increase in the Demand Fee on Motor Vehicle Excise, Real Estate and Personal Property Taxes	Collection Procedures	60:15	1986:297		Demand Fee Increased to \$5
87-212	01	Issuing Below Par and Multi-Purpose Bonds and Notes	Borrowing	44:16 44:28	1986:20 1986:406		
87-213	01	Appropriations for Municipal Advertising	Appropriations	40:6A	1986:547		
87-214	03	Treasurer's Obligation to Invest	Cash Management	44:55B	1985:740(2)		
87-215	04	Omitted Assessments	Assessment Administration	59:75			Superseded by 90-215
87-216	04	Revised Assessments	Assessment Administration	59:76			Superseded by 90-215
87-217	05	Prohibiting Certain Sales of Municipal Properties	Collection Procedures Public Property	60:77B	1985:803		

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
87-218	04	Expansion of Eligibility for Veteran's Exemptions	Exemptions	4:7(43) 59:5(22)		1986:534	
				59:5(22A) 59:5(22B)			
				59:5(22C)			
				59:5(22D)			
				59:5(22E)			
87-219	04	Appeal from Failure to Receive a Residential Exemptions	Classification and Taxation by Use Exemptions	59:5C		1985:382	
							Also See Ch. 30B, Uniform Procurement Act, 1989:687
87-220	05	Purchasing Agents — Use of Competitive Process	Procurement	41:103		1986:18	
87-221	05	Land of Low Value — Tax Title Proceedings	Collection Procedures	60:79 60:80 60:80C		1986:283	
87-222	05	Retention of Interest from Deed Excise	Counties	64D:3		1986:668	
87-223	04	Social Security Deduction	Exemptions	59:5(41) 59:5(41B) 59:5(41C)			FY88 Only
87-224	00	(Not Assigned)	Special Funds Tax Bills			1986:194	Superseded by 88-229
87-225	05	Local Scholarship Fund					
87-226	05	Capital Outlay Expenditure Exclusion from Proposition 2½	Proposition 2½	59:21C(i½)		1986:562	
87-227	05	Hotel — Motel Excise Estimating Local Receipts	Local Option Taxes	64G:3A			
87-228	05	Exemption from Competitive Procurement Requirements for Certain County Contracts	Counties Procurement	34:17		1986:86	
87-229	05	Assessment Administration Practices	Abatements and Appeals Assessment Administration	36:24B 58A:7 58A:8A 59:38D 59:38F 59:38G		1986:395	Assessors' Power to Obtain Information About Fair Cash Valuation from Property Owners and Lessees

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
87-230	05	New Local Option Property Tax Exemptions for Certain Residential Improvements to Provide Housing to Persons 60 or Older	Exemptions	59:5(50)	1986:200		Superseded by 90-212
87-231	00	(Not Assigned)	Local Officials and Employees Liability of Municipal Officials	41:111F			<i>Gardner v. City of Peabody,</i> 23 Mass. App. Ct. 168 (1986)
87-232	08	Injury to Police Officer While in the Performance of His Duty and Liability of Municipal Officials					
87-233	08	Regional School District Authorization to Incur Debt for Recreational Purposes	Borrowing Schools	71:16(d)	1987:103		
87-234	08	Clause 18 — Filing Deadline	Exemptions	59:5(18)			<i>Guzman v Assessors of Oxford,</i> 24 Mass. App. Ct. 118 (1987)
87-235	07	Penalties for Failure to Pay Boat Excise	Boat Excise	60B:4	1987:175		
87-236	08	Proposition 2½ — Ballot Questions	Proposition 2½	59:21C(g) 59:21C(h)	1987:229		
87-237	08	Authorization for Estimated Tax Payments in Cities and Towns	Assessment Administration Tax Bills	1987:199(10)		FY88 Only	
87-238	09	Owner Unknown Assessments	Assessment Administration	59:11			
87-239	00	(Not Assigned)					
87-240	09	Delinquent Taxpayer — Set-off Procedure	Collection Procedures	60:93			<i>DeCota v. Town of Stoughton,</i> 23 Mass. App. Ct. 618 (1987)
87-241	09	Voluntary Tax Payments	Assessment Administration Collection Procedures Tax Bills	60:19			Supersedes 80-224
87-242	11	Changes to Open Meeting Law	Open Meeting Law	39:23B	1986:694 1987:159		
87-243	11	Compensation of Assistant Town Clerks	Local Officials and Employees	41:19	1987:58		
87-244	11	Issuing Debt for Aerial Mapping and Appraisal Contracts	Assessment Administration Borrowing	44:7(18)	1987:163		
87-301	10	Quarterly Payment of Local Aid to Cities, Towns and Regional School Districts and Quarterly Assessments Payable to State	Cash Management Financial Management Local Aid	1987:199(3) 1987:199(4)		FY88 Only	

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
87-401	07	Guidelines for Triennial Certification of Local Assessments and Classification and Taxation of Property According to Use	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38			FY88 Only
87-402	00	(Not Assigned)					
87-403	04	Guidelines for Annual Determination of Levy Percentages by Class	Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38			FY88 Only
87-404	04	Guidelines for Adjustments to Tax Levy for Property Tax Base Growth	Proposition 2½	59:21C(f)			FY88 Only

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
88-101	08	Certification of Regional Schools' Excess and Deficiency Funds	Accounting Policies and Procedures Schools	71:16B½	1987:580(2)		Superseded by 92-102
88-102	12	Appropriation of Highway Fund Monies as Available Funds	Appropriations Local Aid		1988:15(3)		Use of Funds from 1988 Transportation Bond Issue
88-201	01	Appointment of Assistant Collectors	Local Officials and Employees	41:39C	1987:378		
88-202	01	Fees for Municipal Lien Certificates	Collection Procedures Liens	60:23 60:23A 60:23B	1987:250 1987:306		Amends 84-208 as to Fees
88-203	02	Proper Tax Billing — C/O Addresses	Tax Bills	60:3			Superseded by 1989:436
88-204	02	Abatement and Refund of Property Taxes Under \$1	Abatements and Appeals	59:58A	1987:376		
88-205	02	Use of a Single Property Tax Bill	Tax Bills	59:57A 59:57B	1987:402		
88-206	02	Real Estate Exemption for Organizations of Veterans of War	Exemptions	59:5(5) 59:5(5A) 59:5(5B)	1987:499		
88-207	02	Mooring and Slip Fees: Valid Charges	Fees and Charges				Commonwealth v. Caldwell, 25 Mass. App. Ct. 91 (1987); Emerson College v. Boston, 391 Mass. 415 (1984)
88-208	02	Social Security Deduction	Exemptions	59:5(41) 59:5(41B) 59:5(41C)		Fy90 Only	
88-209	03	Filing Deadline for Local Property Tax Exemptions	Exemptions	59:5(24) 59:59 60:3A	1987:748		Supersedes 87-234
88-210	04	Special Homestead Protection for Elderly and Disabled Persons	Assessment Administration Collection	188:1A	1987:194		

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
88-211	04	Disclosure of Assessment Records	Assessment Administration Public Records	47(26) 58A:8A 59:38D 59:38E 59:52B 59:52C 59:61A 66:10	1986:385		Confidentiality of Income and Expense Data Submitted to Assessors; Public Disclosure of Computerized Assessment Records
88-212	04	Expenditure of Subdivision Construction Deposits	Accounting Policies and Procedures Special Funds	41:81U	1987:236		Superseded by 89-209
88-213	04	City Council Increases in Mayor's School Budget Recommendations	Budgets Schools	44:32	1987:329		
88-214	05	Condominiums — Change in Ownership of Common Areas, Change in Recording Requirements of Master Deeds	Assessment Administration	59:11 183A:5(b) 183A:8(i)	1987:87 1987:325		
88-215	05	Overlay Reserve	Accounting Policies and Procedures Special Funds	59:25	1987:712(2)		Amends 85-102; Amended by 88-234
88-216	05	Additional Compensation for Certified Assessing Officials	Assessment Administration Local Officials and Employees	59:21A 59:21A½	1987:469		
88-217	06	Change in the VA Certification of Disabled Veterans	Exemptions	59:5(22) 59:5(22A) 59:5(22B) 59:5(22C) 59:5(22D) 59:5(22E)			Supersedes 85-207
88-218	07	Use of Proceeds Derived from the Sale of Municipal Property	Accounting Policies and Procedures	44:63	1987:456		
88-219	07	Obligation to Assess and Collect Boat Excise	Boat Excise	60B			
88-220	07	Recording Period for Municipal Lien Certificate	Collection Procedures Liens	60:23	1987:626		Supersedes 80-216 as to Recording Deadline
88-221	07	Municipal Charges Lien	Collection Procedures Fees and Charges Liens	40:58	1987:626		
88-222	07	Growth and Development Policy Committees	Local Officials and Employees	40:41	1987:400		
88-223	07	Guidelines for Issuing Preliminary Tax Notices	Assessment Administration Tax Bills	59:23D 60:3A	1987:463	FY89 Only	

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
88-224	08	Changes in the Law Affecting Agricultural, Forest and Recreational Land	Agricultural and Horticultural Land (Ch. 61A) Betterments and Special Assessments Forest Land (Ch. 61) Recreational Land (Ch. 61B)	61:5 61:8 61A:14 61B:9	1986:330 1987:89 1987:95 1987:142		Extension of Municipal Option Period; Assignment of Option to Non-profit Conservation Organizations; Deferrals of Betterments on Forest Land
88-225	08	Regional School District Budgets	Schools	71:16B	1987:580(1)		Amended by 1990:356, 1991:6(22), 1991:138(374)
88-226	07	Tax Bills	Tax Bills	60:3A 60:3C			FY89 Only
88-227	08	Payment of Municipal Charges — Deferral of Municipal Water and Sewer Charges	Collection Procedures Exemptions Fees and Charges	40:21E 40:42J 59:5(41A) 83:16G	1988:42		By-laws Fixing Due Dates for and Interest Rate on Municipal Charges and Bills; Water and Sewer Charge Deferrals for Senior Citizens; Treatment of Cl. 41A Tax Deferrals as Tax Titles
88-228	08	Unclaimed Municipal Monies	Accounting Policies and Procedures	200A:9A	1987:550		Tailings Procedures
88-229	08	Municipal Scholarship Fund	Special Funds	60:3C	1987:712(3)		Supersedes 87-225; Amended by 1994:60(76) to Also Permit Use of Tax Bill Check-off for Local Education Fund
88-230	08	Notice of Deemed Denied by Assessors	Abatements and Appeals	59:63 59:65C		Boston Gas Co. v. Assessors of Boston, 402 Mass. 346 (1988)	Superseded by 90-205 Change in Classification Limits; Increase in Allowable Residential Exemption
88-231	09	Property Tax Classification	Classification and Taxation by Use Exemptions	40:56 58:1A 59:5C	1988:200		

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
88-232	09	Boat Excise Due Date	Boat Excise	60B:4 60B:5			
88-233	10	Processing Applications for Hardship Exemptions	Exemptions	59:5(18)			
88-234	12	Overlay Surplus	Accounting Policies and Procedures Special Funds	59:25	1987:712(2)		Amends 85-102, 88-215
88-235	12	Optional Forms of Municipal Administration	Local Officials and Employees	43C	1987:756		
88-236	12	Additional Compensation for City Clerks	Local Officials and Employees	41:19F	1988:93		
88-237	12	Presentation of Tort Claims	Financial Management	258:4	1988:217		
88-301	05	Quarterly Payment of Local Aid to Cities, Towns and Regional School Districts and of Assessments to State	Cash Management Financial Management Local Aid	58:18A 58:18B 58:18C 58:18E 58:18F 59:20	1987:737		
88-401	09	Guidelines for Triennial Certification of Local Assessments and Classification and Taxation of Property According to Use	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38	1988:200		FY89 Only; Change in Classification Limits; Increase in Allowable Residential Exemption
88-402	00	(Not Assigned)					
88-403	09	Guidelines for Annual Determination of Levy Percentages by Class	Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38	1988:200		FY89 Only; Change in Classification Limits; Increase in Allowable Residential Exemption
88-404	07	Guidelines for Adjustment to Tax Levy for Property Tax Base Growth	Proposition 2½	59:21C(f)			FY89 Only
88-405	00	(Not Assigned)					
88-406	00	(Not Assigned)					
88-407	09	In Lieu of Tax Payments for Municipally Owned Lands and Housing Authority Property	Public Property	59:5D 59:5E 59:5F 59:5G 121B:16	1987:518		Supersedes 82-406; Also See 81-236

YR-NC	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
89-101	06	Guidelines for Determining Annual Levy Limit Increase for Tax Base Growth	Proposition 2½	59:21C(f)			FY90 Only
89-102	08	Semi-annual Local Aid Payments and State Assessments	Cash Management Local Aid		1989:240(4)		FY90 Only
89-103	08	Emergency Local Aid Payments	Cash Management Local Aid		1989:240(4)		FY90 Only
89-104	09	Guidelines for Annual Determination of Levy Percentages	Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38			FY90 Only
89-105	10	Municipal Securities Disclosure Requirements	Borrowing				SEC Disclosure Rules, Supplemented by BULLETIN, SEC <i>Requirements for Disclosure for Sale of Securities</i> (1/95)
89-201	01	Property Tax and Excise Billing Procedures	Assessment Administration Farm Excise Tax Bills	59:8A 59:57 59:75 59:76	1988:43(1) 1988:43(2) 1988:43(4)		
89-202	01	Access to Abatement Applications by Private Auditors	Abatements and Appeals Public Records	59:60	1988:43(5)		
89-203	01	Property Tax Abatements and Refunds	Abatements and Appeals	59:69	1988:43(6)		Amends 85-201; Abatements Applied to Outstanding Balance of Tax; Calculation of Interest on Refunds
89-204	01	Motor Vehicle and Boat Excise Abatements	Boat Excise Motor Vehicle Excise	60A:1 60A:7 60B:5	1988:43(7) 1988:43(8) 1988:43(9) 1988:43(10)		Abatements of Motor Vehicle Excise for Sold Vehicles; Abatement of Uncollectible Motor Vehicle/Boat Excises
89-205	01	Assessment Override by Regional Veteran's Districts	Proposition 2½	59:20A 59:20B		1988:90	

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
89-206	01	Changes to Open Meeting Law and Public Records Law	Open Meeting Law Public Records	4:7(26) 39:23B 78:7	1988:116 1988:180 1988:291		Supersedes 86-216
89-207	01	Optional Additional Real Estate Exemption for Those Qualified Under Section 5 of Chapter 59	Exemptions		1986:73(4)		
89-208	01	Regional School Stabilization Funds	Schools Special Funds		1988:126		
89-209	01	Expenditure of Subdivision Construction Deposits	Accounting Policies and Procedures Special Funds	41:81U	1988:245		Supersedes 88-212
89-210	01	Property Tax Base Growth	Proposition 2½	59:21C(f) 59:21D	1988:276		New Growth Definition Expanded to Include Dwelling Units; Expanded Further by 1991:6(20)
89-211	01	Clause 17C½ Real Estate Exemption	Exemptions	59:5(17C½)	1988:292		
89-212	01	Municipal By-laws — Attorney General Approval	Home Rule	40:21 40:32		Amherst v. Attorney General, 398 Mass. 793 (1986)	
89-213	01	Invalidating a Municipal Land Taking	Public Property			Pheasant Ridge Assoc. v. Burlington, 399 Mass. 711 (1987)	
89-214	01	Procedural Formalities under Chapter 61B	Recreational Land (Ch. 61B)	61B:3		DSM Realty v. Assessors of Andover, 25 Mass. App. Ct. 945 (1988)	Lessee Signature Required on Application for Classification
89-215	01	Collector's Fee for Exhibiting a Warrant	Collection Procedures	60:15(11)			Supersedes 83-210; Superseded by 90-219 as to Amount of Fee
89-216	02	Taxpayer's Remedies for Void Tax	Abatements and Appeals Collection Procedures	59:5(16) 60:35		Tax Collector of Braintree v. J.G. Grant & Sons, Inc., 26 Mass. App. Ct. 731 (1989)	

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
89-217	03	Social Security Deduction	Exemptions	59:5(41) 59:5(41B) 59:5(41C)			FY90 Only
89-218	03	Public Information: School Teachers' Absentee Records	Public Records	4:7(26)			<i>Brogman v. School Committee of Westport, 401 Mass. 306 (1987)</i>
89-219	06	Tax Bills	Tax Bills	60:3A 60:3C			FY90 Only
89-220	07	Guidelines for Issuing Preliminary Tax Bills	Assessment Administration Tax Bills	59:23D 60:3A			FY90 Only
89-221	08	Single Value Tax Bill	Tax Bills	60:3A	1989:308		
89-401	06	Guidelines for Triennial Certification of Local Assessments and Classification of Property According to Use	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38			FY90 Only
89-501	08	Guidelines Governing the Disbursement of Emergency Assistance Funds	Local Aid	1989:240(7)			FY90 Only

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
90-101	01	Optional Debt Schedule for School Construction Projects	Borrowing Schools		1948:645 1989:224		Level Debt Service for School Building Projects
90-102	01	Providing Information on Tax Consequences of Municipal Bonds	Borrowing		44:22B	1989:375	
90-103	01	Wetland Protection Filing Fees	Accounting Policies and Procedures Fees and Charges Special Funds		131:40	1989:287(54)	
90-104	01	Cemetery Trust Funds	Accounting Policies and Procedures Special Funds		114:25	1989:309	Investment and Disbursement Decisions Made by Cemetery Commissioners Alone
90-105	01	Three Year Compensating Balance Agreements	Cash Management		44:53F	1989:454	
90-106	03	Pension Charges to Federal Grants	Accounting Policies and Procedures Special Funds		35:32A 40:5D		Supersedes 85-103
90-107	97	Guidelines for Determining Annual Levy Limit Increase for Tax Base Growth	Proposition 2½		59:21C(f)		FY91 Only
90-108	07	Guidelines for Annual Determination of Levy Percentages by Class	Classification and Taxation by Use Exemptions Valuation		40:56 58:1A 59:2A 59:2C 59:38		FY91 Only, Supplemented by BULLETIN, Assessment Changes Between Certification (9/21/90)
90-109	08	Advance Local Aid Payments	Cash Management Local Aid			1990:150(5)	FY91 Only
90-201	01	Approval of Tax Levy Percentages Not Subject to Referendum	Classification and Taxation by Use		40:56 43:42		<i>Andrade v. City Council of Gloucester, 406 Mass. 337 (1989)</i>
90-202	01	Identifying Spouses on Certain Documents	Assessment Administration		41:34B 41:38A	1989:400(3) 1989:400(4)	
90-203	01	Penalty for Tendering An Insufficient Funds Check as Payment for Municipal Assessment or Service	Collection Procedures Fees and Charges Tax Bills		60:57A	1989:432	Supersedes 80-210 as to Amount
90-204	01	Qualification of Plastic Covered Greenhouse for the Farm Animal Excise	Farm Excise		59:8A	1989:444	

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
90-205	01	Duration of Municipal Water, Sewer and Electric Light Liens	Collection Procedures Fees and Charges Liens	40:42B 83:16B 164:58C		1989:469	
90-206	01	Transfer of an Informal Procedure Before the Appellate Tax Board to a Formal Procedure	Abatements and Appeals	58A:7A		1989:496	
90-207	01	Assessment of Cluster Development Commonland	Assessment Administration	59:11		1989:585	
90-208	01	Social Security Deduction	Exemptions	59:5(41) 59:5(41B) 59:5(41C)			FY91 Only
90-209	01	Law Enforcement Trust Fund	Accounting Policies and Procedures Special Funds	94C:47	1989:162		Supersedes 87-204
90-210	01	Forms of List	Exemptions Personal Property	59:29 59:86	1989:397		
90-211	01	Municipal Lien Certificates	Collection Procedures Liens	60:23 60:23A 60:23B	1989:437		
90-212	01	Local Option Property Tax Exemption for Residential Improvements to Provide Elderly Housing	Exemptions	59:5(50)	1989:494		Supersedes 87-230
90-213	01	Drinking Water Protection Districts and Limitations on Water and Sewer Rates	Fees and Charges	40:39J½ (now 40:39K 40:39L)	1989:361 1989:492		
90-214	01	Borrowing to Remove Asbestos From Municipal Buildings	Borrowing	44:7(31)	1989:171		
90-215	02	Omitted and Revised Assessments	Assessment Administration	59:75 59:76	1989:398		Supersedes 87-215, 87-216
90-216	03	Quarterly Tax Payments	Assessment Administration Tax Bills	59:57C 60:3A 60:3C	1989:653(41)		FY91 Only

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
<u>90-217</u>	06	Repair Plates and Other Special Plates	Motor Vehicle Excise	60A:1 90:1 90:2 90:5 90:32I 90:33	1989:653(43) 1989:653(44) 1989:653(45) 1989:653(53) 1989:653(54) 1989:653(55) 1989:653(56) 1989:653(57) 1989:653(58) 1989:653(59) 1989:653(60) 1989:653(62) 1989:653(63) 1989:653(64)		
<u>90-218</u>	06	Motor Vehicle and Trailer Excise Collection	Collection Procedures Motor Vehicle Excise	60A:2A	1989:653(46)		Non-renewal Procedure for Motor Vehicle Excise Collection
<u>90-219</u>	06	Collection Agencies, Collector Fees and Deputy Tax Collector Procedures	Collection Procedures	60:2B 60:15 60:92	1989:729		Supersedes 83-209, 81-239
<u>90-220</u>	06	Tax Bills	Tax Bills	60:3A 60:3C 60:3C		FY91 Only	
<u>90-221</u>	06	Guidelines for Issuing Preliminary Tax Bills	Assessment Administration Tax Bills	59:23D 60:3A 60:3C		FY91 Only	
<u>90-222</u>	08	Amended Guidelines for Issuing Preliminary Tax Bills	Assessment Administration Tax Bills	59:23D			FY91 Only; Amends 90-221 as to Author- ization Procedures
<u>90-223</u>	11	Motor Vehicle Excise Bills	Motor Vehicle Excise	60A:2		1991 Only	
<u>90-224</u>	11	Assessors' Authority to Obtain Written Information Regarding the Fair Cash Valuation of Real and Personal Property	Abatements and Appeals Assessment Administration	59:38D 59:38F 59:61A	1989:718(3)		
<u>90-225</u>	12	Notice and Appeal of Assessors' Action or Inaction on Abatement and Exemption Applications	Abatements and Appeals Exemptions	59:59 59:64 59:65 59:65C	1989:718(5) 1989:718(6) 1989:718(7) 1989:718(8)	Supersedes 88-230, 86-207	

YR-NO	M0	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
90-301	11	Payment Schedule for Cherry Sheet Programs	Cash Management Local Aid				FY91 Only
90-401	03	Assessment of New Construction	Assessment Administration	59:2A(a)	1989:653(40)		Accelerated Assessment of Construction Between January 1 and June 30
90-402	07	Guidelines for Triennial Certification of Local Assessments and Classification and Taxation of Property According to Use	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38			FY91 Only

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
91-101	02	Special Funds for Hiring Outside Consultants	Accounting Policies and Procedures Fees and Charges Special Funds	44:53G	1989:593		Special Funds for Boards of Appeal, Planning Boards and Boards of Health
91-102	02	Municipal Borrowing	Borrowing	44:7 44:19 44:53H	1989:594		Purposes and Terms of Borrowing for Building Repairs and Departmental Equipment; Level Debt Service Option; Arbitrage Rebates to Federal Government
91-103	08	Budgeting for Teachers' Summer Pay	Accounting Policies and Procedures Budgets Schools	71:40	1991:138(228) 1991:138(229) 1991:138(230) 1991:138(231)		Amended by 91-104, 91-105
91-104	09	Amendments to Teachers' Summer Pay Deferral	Accounting Policies and Procedures Budgets Schools	44:56 44:56A 71:40	1991:223		Amends 91-103; Amended by 91-105
91-105	12	Teachers' Summer Pay Additional Deferral and Amortization	Accounting Policies and Procedures Budgets Schools		1991:336		Amends 91-103, 91-104
91-201	02	Rental of Surplus School Buildings and Space	Schools	40:3	1989:706		
91-202	02	Revised Procedures for Property Tax Deferrals	Collection Procedures Exemptions	59:5(41A)	1988:43(3)		Treatment of Tax Deferrals as Tax Title Accounts
91-203	03	Quarterly Tax Payments	Assessment Administration Tax Bills	59:57C 60:3A 60:3C	1990:280		FY92 Only
91-204	04	Application for Authority from the Commissioner of Revenue to Abate Local Taxes and Charges	Abatements and Appeals Betterments and Special Assessments Boat Excise Collection Procedures Fees and Charges Motor Vehicle Excise	58:8	1990:490		Superseded by 92-206
91-205	05	Abatement of Property Taxes Under \$10	Abatements and Appeals Collection Procedures	60:2	1990:281		Abatement of Small Unpaid Bills as Alternative to Collection

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS	
91-206	05	Tax Bills	Tax Bills	60:3A 60:3C	1990:280		FY92 Only	
91-207	05	Preliminary Tax Bills	Assessment Administration Tax Bills	59:23D 60:3A 60:3C	1990:280 1990:297		FY92 Only	
91-208	06	Social Security Deduction	Exemptions	59:5(41) 59:5(41B) 59:5(41C)			FY92 Only	
91-209	07	Exemption Eligibility of Property Held in Trust	Exemptions	59:5(17) 59:5(17C) 59:5(17C½) 59:5(17D) 59:5(18) 59:5(22) 59:5(22A) 59:5(22B) 59:5(22C) 59:5(22D) 59:5(22E) 59:5(37) 59:5(37A) 59:5(41) 59:5(41A) 59:5(41B) 59:5(41C) 59:5(42) 59:5(43) 59:5C				<i>Kirby v. Assessors of Medford, 350 Mass. 386 (1966)</i>
91-210	08	Taxpayer's Option to Pay Tax Before Paying Interest and Charges	Collection Procedures Tax Bills				<i>Molesworth v. Commissioner of Revenue, 408 Mass. 580 (1990)</i>	

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
91-211	09	Eligibility for Hardship Exemptions and Clause 41A Deferrals	Exemptions	59:5(18) 59:5(41A)	1991:7(1A) 1991:138 (126)		Supplements 88-233; Cl. 18 Exemption for Person Incurring Financial Hardship Due to Change to Active Military Status; Local Option Increase in Gross Receipts Requirement for Cl. 41A Deferrals
91-212	10	Setting Municipal Fees	Fees and Charges	40:22F	1991:138(123)		Local Option to Allow Department Heads to Set Local Fees and to Increase Amount of Statutory Fees if Local Costs Higher; Amended by 1995:42 to Make Any Fees Set by Board or Officer Appointed by an Elected Board Subject to Approval by That Board
91-213	10	Motor Vehicle Excise Bills	Motor Vehicle Excise	60A:2		1992 Only	
91-301	09	Payment Schedule for Cherry Sheet Programs	Cash Management Local Aid			FY92 Only	

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
92-101	04	Revolving Funds for Departmental Programs	Accounting Policies and Procedures Special Funds	44:53E½	1990:275		Amended by 1994:60(72) 1994:60(73) to Permit Payment of Full-time Employees from Fund if Benefits also Paid from Fund and Estab- lishment of Fund During Fiscal Year
92-102	06	Certification of Regional Schools Excess and Deficiency Funds	Accounting Policies and Procedures Schools	71:16B½	1988:199(14)		Supersedes 80-212, 81-002, 88-101; Su- perseded by Annual Year End Reporting Instructions
92-103	08	Advance Local Aid Payments	Cash Management Local Aid		1992:133(5)	FY93 Only	
92-104	08	Guidelines for Determining Annual Levy Limit Increase for Tax Base Growth	Proposition 2½	59:21C(f)		FY93 Only	
92-105	12	Revised Municipal Borrowing Procedures	Borrowing Cash Management	44:4 44:17 44:20 44:20A 44:22C	1992:133(374) 1992:143		New Procedures for Revenue Anticipation Borrowings and Bond Anticipation Notes; Use of Bond Proceeds; Interfund Borrowing
92-201	03	Quarterly Tax Payments	Assessment Administration Tax Bills	59:5TC 60:3A 60:3C		FY93 Only	
92-202	06	Tax Bills	Tax Bills	60:3A 60:3C		FY93 Only	
92-203	07	Social Security Deduction	Exemptions	59:5(41) 59:5(41B) 59:5(41C)		FY93 Only	
92-204	07	Guidelines for Issuing Preliminary Tax Bills	Assessment Administration Tax Bills	59:23D 60:3A 60:3C		FY93 Only	
92-205	09	Motor Vehicle Excise Bills	Motor Vehicle Excise	60A:2			1993 Only

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
92-206	10	Application for Authority from the Commissioner of Revenue to Abate Local Taxes and Charges	Abatements and Appeals Betterments and Special Assessments Boat Excise Collection Procedures Fees and Charges Motor Vehicle Excise	58:8			Supersedes 91-204
92-207	11	Apportionment of Taxes	Assessment Administration Fees and Charges Liens	59:78A 111:125 111:127B 139:3A 143:9 148:5		1992:133(386)	
92-208	11	Demolition Charges and Liens		111:125 1992:133(462) 1992:133(494) 1992:133(499) 1992:133(500)			
92-301	08	Payment Schedule for Cherry Sheet Programs	Cash Management Local Aid	58:18B 58:18C		FY93 Only	
92-401	08	Guidelines for Annual Assessment and Allocation of Tax Levy	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:38		FY93 Only	
92-501	01	Guidelines Relating to the Disbursement of Emergency Educational Assistance	Schools	1991:493			FY92 Only; Also Promulgated as 830 CMR 58.18C.1

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
93-101	06	Guidelines for Determining Annual Levy Limit Increase for Tax Base Growth	Proposition 2½	59:21C(f)			FY94 Only
93-102	09	Advance Local Aid Payments	Cash Management Local Aid	1993:110(4)			FY94 Only
93-201	03	Quarterly Tax Payments	Assessment Administration Tax Bills	59:57C 60:3A 60:3C			FY94 Only
93-202	04	Tax Bills	Tax Bills	60:3A			FY94 Only
93-203	04	Guidelines for Issuing Preliminary Tax Bills	Assessment Administration Tax Bills	59:23D 60:3A 60:3C			FY94 Only
93-204	06	Social Security Deduction	Exemptions	59:5(41) 59:5(41B) 59:5(41C)			FY94 Only
93-205	08	Local Education Fund	Special Funds Tax Bills	60:3C	1993:71(26)		FY94 Only as to Bill Format
93-206	10	Motor Vehicle Excise Bills	Motor Vehicle Excise	60A:2			1994 Only
93-207	10	Property Tax Increase for Water and Sewer Debt Costs	Exemptions Fees and Charges Proposition 2½	59:5(52) 59:21C(n)	1993:110(111) 1993:110(113) 1993:110(114)		
93-301	08	Payment Schedule for Cherry Sheet Programs	Cash Management Local Aid	58:18B 58:18C			FY94 Only

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
93-302	11	Reimbursement of Property Tax Exemptions	Exemptions Local Aid	58.8 58.8A 58.8B 59.5(17) 59.5(17C) 59.5(17C½) 59.5(17D) 59.5(22) 59.5(22A) 59.5(22B) 59.5(22C) 59.5(22D) 59.5(22E) 59.5(37) 59.5(37A) 59.5(41) 59.5(41B) 59.5(41C) 59.5(52)			Revised Reporting Procedures for Obtaining Reimbursements
93-401	07	Guidelines for Annual Assessment and Allocation of Tax Levy	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40.56 58.1A 59.2A 59.5C 59.38			FY94 Only
93-402	12	Small Commercial Exemption	Classification and Taxation by Use	59.5I 151A.64		1993:110(112) 1993:110(187)	

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
94-101	07	Advance Local Aid Payments	Cash Management Local Aid		1994:60(5)		FY95 Only
94-201	02	Property Tax Exemptions to Promote Economic Development	Exemptions	23A:3E 40:59 59:5(51)	1993:19(4) 1993:19(12) 1993:19(14) 1993:110(104)		
94-202	03	Recommitment of Motor Vehicle Excise Bills	Motor Vehicle Excise	60A:6			
94-203	04	Quarterly Tax Payments	Assessment Administration Tax Bills	59:57C 60:3A 60:3C			FY95 Only
94-204	04	Tax Bills	Tax Bills	60:3A 60:3C			FY95 Only
94-205	04	Guidelines for Issuing Preliminary Tax Bills	Assessment Administration Tax Bills	59:23D 60:3A 60:3C			FY95 Only
94-206	06	Social Security Deduction	Exemptions	59:5(41) 59:5(41B) 59:5(41C)			FY95 Only
94-207	09	Motor Vehicle Excise Bills	Motor Vehicle Excise	60A:2			
94-208	11	Municipal Funding of Residential Improvements to Meet Certain Public Health Code Requirements	Appropriations Betterments and Special Assessments Borrowing Proposition 2½		111:127B½	1994:60(116)	1995 Only
94-301	08	Waivers to Minimum Required Local Contributions to Schools	Schools		1994:60(272)		FY95 Only
94-302	08	Payment Schedule for Cherry Sheet Programs	Cash Management Local Aid	58:18B 58:18C			FY95 Only
94-401	08	Guidelines for Annual Assessment and Allocation of Tax Levy	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:5I 59:38			FY95 Only
94-402	08	Guidelines for Determining Annual Levy Limit Increase for Tax Base Growth	Proposition 2½	59:21G(f)			FY95 Only

YR-NO	MO	TITLE	TOPICS	GL-USC	ACTS	CASES	COMMENTS
95-101	08	Advance Local Aid Payments	Cash Management Local Aid		1995:38(8)		FY96 Only
95-201	03	Fiscal Year 1996 Quarterly Tax Payments	Assessment Administration Tax Bills	59:57C 60:3A 60:3C			FY96 Only
95-202	06	Tax Bills	Tax Bills	60:3A 60:3C			FY96 Only
95-203	06	Guidelines for Issuing Preliminary Tax Bills	Assessment Administration Tax Bills	59:23D 60:3A 60:3C			FY96 Only
95-204	06	Social Security Deduction	Exemptions	59:5(41) 59:5(41B) 59:5(41C)			FY96 Only
95-205	08	Motor Vehicle Excise Bills	Motor Vehicle Excise	60:A.2			1996 Only
95-301	07	Payment Schedule for Cherry Sheet Programs	Cash Management Local Aid	58:18B 58:18C			FY96 Only
95-302	07	Waivers to Education Reform Spending Requirements and Minimum Required Local Contributions	Schools		1995:38(271)		FY96 Only
95-401	06	Guidelines for Annual Assessment and Allocation of Tax Levy	Assessment Administration Classification and Taxation by Use Exemptions Valuation	40:56 58:1A 59:2A 59:5C 59:5I 59:38			FY96 Only
95-402	06	Guidelines for Determining Annual Levy Limit Increase for Tax Base Growth	Proposition 2½	59:21C(f)			FY96 Only

Subject Matter Topics

- Abatements and Appeals (Property Tax)**
 - Abatements**
 - Chapter 58, Section 8 Authority: 91-204; 92-206
 - Denial of, Notices of Actual/Deemed Denials, Deadline for Mailing to Applicants: 90-225
 - Grounds for, Disproportionate Assessments, DOR Equalized Valuation Ratios as Prima Facie Evidence of: 80-222
 - Grounds for, Disproportionate Assessments, DOR Valued Pipelines: 80-402; 82-409; 83-403
 - Information Requests, Failure to Comply with, Penalties for: 90-224
 - Information Requests, Scope of Authority to Request: 90-224
 - Inspection of Property, Failure to Comply with Request to, Penalties for: 90-224
 - Interest on, Rate of: 80-217
 - Minimum, Abatements of Less Than \$1: 88-204
 - Notices of Denials/Deemed Denials, Deadline for Mailing to Applicants: 90-225
 - Small Bills, Under \$10: 91-205
 - Appeals**
 - Appeals Court, Right of Appeal to from Appellate Tax Board: 86-206
 - Appellate Tax Board, Appeal to Appeals Court from: 86-206
 - Appellate Tax Board, Transfer from Informal to Formal Procedures, Assessors Right to: 90-206
 - Assessors, Deadline for Appealing from: 86-207
 - Conditions for, Compliance with Requests for Information/Inspect Property: 90-225
 - Conditions for, Payment of Taxes, Calculation of 3 Year Average Deemed Payments: 83-204
 - Deadline for, Calculation of: 86-207; 88-230; 90-225
 - Discovery During, Appraisal Reports Exchange: 87-229
 - Discovery During, Income/Expense Statement: 87-229
 - Appeals from, Massachusetts Appeals Court: 86-206
 - Discovery, Appraisal Reports Exchange: 87-229
 - Discovery, Income/Expense Statement: 87-229
- Informal Procedure, Transfers from to Formal Procedure, Assessors Right to:** 90-206
- Jurisdiction, Payment of Taxes, Calculation of 3 Year Average Deemed Payments:** 83-204
- Jurisdiction, Timeliness, Calculation of Appeal Period:** 86-207; 88-230; 90-225
- Utility Property, Assessors Right to Seek Proper Classification of in Appeal Before:** 87-201
- Applications**
 - Access to, Private Auditors: 89-202
 - Deemed Denials of, Requirement to Notify Applicants of: 90-225
 - Denial of, Deadline for Notifying Applicants of: 90-225
 - Denial of, Requirement to Notify Applicants of: 81-235; 90-225
 - Chapter 58, Section 8 Authority: 91-204; 92-206
 - Commissioner of Revenue, Authority from: 91-204; 92-206
 - Pipelines, Abatement of DOR Valuations for Disproportionate Assessments: 80-402; 82-409; 83-403
 - Chapter 58, Section 8 Authority: 91-204; 92-206
 - Disproportionate Assessments
 - Evidence of, DOR Equalized Valuation Ratios as Prima Facie: 80-222
 - Pipelines, DOR Valued: 80-402; 82-409; 83-403
 - Disproportionate Assessments, DOR Equalized Valuation Ratios as Prima Facie Evidence of: 80-222
 - Disproportionate Assessments, DOR Valued Pipelines: 80-402; 82-409; 83-403
 - Void Taxes, Relief for Where Application for Abatement Not Filed: 89-216
- Interest**
 - Accounts Charged for: 85-201
 - Calculation of: 85-201; 89-203
 - Liability for, Abated Taxes: 80-207;
 - Payment of, When Required: 85-201; 89-203
 - Rate of: 80-217
 - Interest Charged for, Tax/Interest: 85-201
 - Interest on, When Payment of Required: 85-201; 89-203
- Offset Receipts**
 - Accounting for, Generally: 81-004; 82-001
 - Certification of by DOR in Advance of Appropriation: 81-004; 82-001
 - Reporting Requirements for, Generally: 81-004; 82-001
- Overlay**
 - Abatements, Payment of from: 85-201
 - Abatements, Payment of Interest on: 85-201
 - Surplus, Calculation of: 85-102; 88-234
 - Surplus, Determination of, Executive Officers' Requests: 85-102
 - Surplus, Expenditures from: 85-102
 - Surplus, Expenditures from, Use for Any Municipal Purpose: 88-215
 - Surplus, Uses of, Funding Pension Reserves: 86-204
 - Surplus, Year End Balance, Closing of: 88-215
- Fees/Fines**
 - Wetlands Protection Filing Fees, Generally: 90-103
 - Wetlands Protection Filing Fees, Refunds of Disputed Fees: 90-103
- Free Cash**
 - Adjusted, Appropriations from: 83-001; 86-104
 - Adjusted, Certification of: 83-001; 86-104
 - Adjusted, Definition of: 83-001; 86-104
 - Appropriations from: 86-104
 - Certification of: 86-104
 - Definition of: 86-104
- Funds**
 - Law Enforcement Trust, Generally: 87-204; 90-209
 - Outside Consultants, Boards of Health, Planning Boards, Boards of Appeals, Procedures for, Generally: 91-101
 - Pension, Retirement Costs for Employees Paid from Federal Grants: 85-103; 90-106
 - Stabilization, Appropriations from at Special Town Meetings: 86-103
 - Wetlands Protection Revolving, Procedures for, Generally: 90-103
- Commissioner of Revenue**
 - Chapter 58, Section 8 Authority: 91-204; 92-206
 - Chapter 58, Section 8 Authority: 91-204; 92-206
 - Evidence of, DOR Equalized Valuation Ratios as Prima Facie: 80-222
 - Pipelines, DOR Valued: 80-402; 82-409; 83-403
 - Disproportionate Assessments, DOR Equalized Valuation Ratios as Prima Facie Evidence of: 80-222
 - Void Taxes, Relief for Where Application for Abatement Not Filed: 89-216
- Grounds**
 - Disproportionate Assessments, DOR Valued Pipelines: 80-402; 82-409; 83-403
 - Void Taxes, Relief for Where Application for Abatement Not Filed: 89-216
- Interest**
 - Accounts Charged for: 85-201
 - Calculation of: 85-201; 89-203
 - Liability for, Abated Taxes: 80-207;
 - Payment of, When Required: 85-201; 89-203
 - Rate of: 80-217
 - Interest Charged for, Tax/Interest: 85-201
 - Interest on, Public Works Grants: 86-102
- Refunds**
 - Accounts Charged for, Tax/Interest: 85-201
 - Interest on, When Payment of Required: 85-201; 89-203
- Teachers Summer Pay**
 - Budgetary Deferral of, Amortization of: 91-103; 91-104; 91-105

Index

- Interest**
 - Funds, Law Enforcement Trust, Earned on: 87-204; 90-209
 - Gifts/Grants, Earned on: 86-102
 - Grants, Public Works, Earned on: 86-102
- Offset Receipts**
 - Accounting for, Generally: 81-004; 82-001
 - Certification of by DOR in Advance of Appropriation: 81-004; 82-001
 - Reporting Requirements for, Generally: 81-004; 82-001
- Excess and Deficiency Funds (Regional Schools)**
 - Revenue, Raising in Tax Rate: 81-003
- Abatements, Payment of from: 85-201**
 - Abatements, Payment of Interest on: 85-201
 - Surplus, Calculation of: 85-102; 88-234
 - Surplus, Determination of, Executive Officers' Requests: 85-102
 - Surplus, Expenditures from: 85-102
 - Surplus, Expenditures from, Use for Any Municipal Purpose: 88-215
 - Surplus, Uses of, Funding Pension Reserves: 86-204
 - Surplus, Year End Balance, Closing of: 88-215
- Performance/Security Deposits**
 - Expenditures from, Limitation on: 88-212; 89-209
- Real Estate Sale Proceeds**
 - Use of, Debt Service on Land Acquisitions, Building Construction/Renovation Projects: 88-218
- Restitution Proceedings**
 - Expenditures of, Restoration/Replacement of Damaged Property: 80-004
 - Deficits, Raising in Tax Rate: 81-003
 - Dog Licenses/Fines, Local Regulation of Dogs: 86-220
- Revolving Funds**
 - Departmental, Generally: 92-101
 - Law Enforcement Trust: 87-204; 90-209
 - Outside Consultants for Boards of Health, Planning Boards, Boards of Appeals, Generally: 91-101
 - Wetlands Protection, Local Regulation of Dogs: 86-222
- Revenues**
 - Acceptance of, Sources of Authorized Sources of: 83-003
 - Federal, Payment of School Employees from Educational Grants Prior to Receipt of: 84-102
 - Federal, Pension Costs of Employees Paid from: 85-103; 90-106
 - Interest Earned on, Generally: 86-102
 - Interest Earned on, Public Works Grants: 86-102

Budgetary Deferral of Procedures for:

- Agricultural Use, Evidence of: 84-202
- Farmland Valuation Advisory Committee, Consideration of Value Ranges of: 84-202
- Generally: 82-202
- Cemetery, Disbursement of Cemetery Commissioners Directions for: 90-104
- Cemetery, Investment of, Cemetery Commissioners Directions for: 90-104
- Tailings Procedures, Generally: 88-228
- Unclaimed Monies Accounting for: 88-228
- Tailings Procedures, Generally: 88-228
- Tailings Procedures, Generally: 88-228
- Highway Funds, Appropriation from Before Receipt: 88-102
- Highway Funds, Certification as Available Fund by Director of Accounts: 88-102
- Free Cash
- Adjusted, Appropriations from: 83-001; 86-104
- Appropriations from: 86-104
- Municipal Purposes
- Advertising, Elimination of Spending Limitations on: 87-213
- Lead Paint Abatement, Private Properties: 94-208
- Septic System Repairs, Private Properties: 94-208
- Underground Fuel Tank Removals, Private Properties: 94-208
- Woodlands, Approved Management Plans for: 85-202
- Trees, Definition of: 85-202
- Woodlands, Approved Management Plans for: 85-202
- Gross Sales
- Generally: 82-202
- Non-contingent Farmlands, Requirements for Where Products Used in Production of Overall Farm Products: 85-202
- Minimum Acreage
- Generally: 82-202
- Non-Productive Contiguous Land
- Amount Eligible for Classification: 87-202
- Generally: 82-202
- Woodlands: 85-202
- Options to Purchase
- Assignments of, Non-profit Conservation Organizations: 88-224
- Generally: 82-202
- Option Period, Extension of: 88-224
- Product Development Time
- Generally: 82-202
- Recordings
- Fees for, Responsibility of Landowners for: 87-202
- Generally, 82-202
- Roll-back Taxes
- Generally: 82-202

Valuation

- Agricultural Use, Evidence of: 84-202
- Farmland Valuation Advisory Committee, Consideration of Value Ranges of: 84-202
- Generally: 82-202
- Qualifications of, Assessors, Deemed Qualification of Current Assessors: 80-406

Appropriations

- Highway Funds, Appropriation from Before Receipt: 88-102
- Highway Funds, Certification as Available Fund by Director of Accounts: 88-102
- Free Cash
- Adjusted, Appropriations from: 83-001; 86-104
- Appropriations from: 86-104
- Municipal Purposes
- Advertising, Elimination of Spending Limitations on: 87-213
- Lead Paint Abatement, Private Properties: 94-208
- Septic System Repairs, Private Properties: 94-208
- Underground Fuel Tank Removals, Private Properties: 94-208
- Woodlands, Approved Management Plans for: 85-202
- Trees, Definition of: 85-202
- Woodlands, Approved Management Plans for: 85-202
- Gross Sales
- Generally: 82-202
- Non-contingent Farmlands, Requirements for Where Products Used in Production of Overall Farm Products: 85-202
- Minimum Acreage
- Generally: 82-202
- Non-Productive Contiguous Land
- Amount Eligible for Classification: 87-202
- Generally: 82-202
- Woodlands: 85-202
- Options to Purchase
- Assignments of, Non-profit Conservation Organizations: 88-224
- Generally: 82-202
- Option Period, Extension of: 88-224
- Product Development Time
- Generally: 82-202
- Recordings
- Fees for, Responsibility of Landowners for: 87-202
- Generally, 82-202
- Roll-back Taxes
- Generally: 82-202

Agricultural and Horticultural Land (Ch. 61A)

- Applications
- Generally: 82-202
- Contiguous Land
- Generally: 82-202
- Conveyance Taxes
- Generally: 82-202
- Farm Uses
- Generally: 82-202
- Trees, Definition of: 85-202
- Woodlands, Approved Management Plans for: 85-202
- Gross Sales
- Generally: 82-202
- Non-contingent Farmlands, Requirements for Where Products Used in Production of Overall Farm Products: 85-202
- Minimum Acreage
- Generally: 82-202
- Non-Productive Contiguous Land
- Amount Eligible for Classification: 87-202
- Generally: 82-202
- Woodlands: 85-202
- Options to Purchase
- Assignments of, Non-profit Conservation Organizations: 88-224
- Generally: 82-202
- Option Period, Extension of: 88-224
- Product Development Time
- Generally: 82-202
- Recordings
- Fees for, Responsibility of Landowners for: 87-202
- Generally, 82-202
- Roll-back Taxes
- Generally: 82-202

Information Requests

- Penalties for Failure to Provide Requested Information: 87-229; 90-224
- Types of Information, Expansion of Information Assessors May Request: 87-229
- Types of Information, Generally: 90-224

Inspections

- Applicants for Abatements, Failure to Comply with Request to Permit, Penalties for: 90-224
- Local Options
- Accelerated Assessment of Construction Between January 1 and June 30: 90-401
- Omitted/Revised Assessments
- Billing of: 89-201; 90-215
- Deadline for Committing: 84-206; 87-215;
- 87-216; 90-215
- Definition of: 87-215; 87-216; 90-215
- Due Dates for: 89-201; 90-215
- Procedures for: 87-215; 87-216; 90-215
- Owners Unknown
- Authorization to Assess to, Procedures for Obtaining: 87-238
- Requirements for Assessing to: 87-238

Preliminary (Estimated) Taxes

- Quarterly Systems, Abatement of: 90-216 (FY91); 91-203 (FY92); 92-201 (FY93); 93-201 (FY94); 94-203 (FY95); 95-201 (FY96)
- Quarterly Systems, Calculation/Commitment of: 90-216 (FY91); 91-203 (FY92); 92-201 (FY93); 93-201 (FY94); 94-203 (FY95); 95-201 (FY96)
- Semi-annual Systems, Abatement of: 88-223 (FY89); 89-220 (FY90); 90-221 (FY91); 91-207 (FY92); 92-204 (FY93); 93-203 (FY94); 94-205 (FY95); 95-203 (FY96)
- Semi-annual Systems, Authorization to Issue: 81-238 (FY82); 82-205 (FY83); 83-208 (FY84); 84-203 (FY85); 85-206 (FY86); 87-237 (FY88); 88-223 (FY89); 89-220 (FY90); 90-221 (FY91); 90-222 (FY91); 91-207 (FY92); 92-204 (FY93); 93-203 (FY94); 94-205 (FY95); 95-203 (FY96)
- Semi-annual Systems, Calculation/Commitment of: 81-238 (FY82); 82-205 (FY83); 83-208 (FY84); 84-203 (FY85); 85-206 (FY86); 87-237 (FY88); 88-223 (FY89); 89-220 (FY90); 90-221 (FY91); 90-222 (FY91); 91-207 (FY92); 92-204 (FY93); 93-203 (FY94); 94-205 (FY95); 95-203 (FY96)

Buildings/Improvements

- Accelerated Assessment of Construction Between January 1 and June 30: 90-401
- Certification of Assessments
- Certification Standards: 80-401 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY92); 93-401 (FY93); 94-401 (FY94); 95-401 (FY95)
- Cluster Developments
- Commonland, Assessment of to Lot Owners, Procedures for: 90-207
- Condominiums
- Common Areas, Changes in Ownership of: 88-214
- Recording Requirements, Mailing Addresses of Managing Entities: 88-214
- Construction
- Accelerated Assessment of Construction Between January 1 and June 30: 90-401
- Cooperative Assessing
- Assistant Assessors, Shared: 81-402
- Shared Assessing Personnel, Assistant Assessors: 81-402
- Homesteads
- Effect on Assessment of Property Taxes: 88-210

Assessment Administration

- Allocation Procedures: 92-207
- Appeals of: 92-207
- Procedures for, Generally: 92-207
- Assessed Owners
- Spouses, Use of Full Names of: 90-202
- Assessing Personnel
- Assessors, Designations from MAAO, Additional Compensation for: 88-216
- Assessors, Qualifications of, Classify Property: 80-401 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)
- Product Development Time
- Generally: 82-202
- Recordings
- Fees for, Responsibility of Landowners for: 87-202
- Generally, 82-202
- Roll-back Taxes
- Generally: 82-202

Assessments

- Qualifications of, Assessors, Shared, Cooperative Assessing Agreements: 81-402
- Qualifications of, Assessors, Classify Property:

- | | |
|-------------------------------|---|
| Records | <ul style="list-style-type: none"> Appraisal Reports, Exchanged During Appellate Tax Board Discovery Proceedings, Disclosure of: 88-211 Computerized Assessment Records, Disclosure of: 88-211 Income/Expense Statements, Disclosure of: 88-211 Tax Maps, Standards for: 82-403 Validation Books, Filing with DOR Eliminated: 86-218 |
| Revaluations | <ul style="list-style-type: none"> Borrowing for: 87-244 Funding of, Obligation to: 81-403 |
| Tax Maps | <ul style="list-style-type: none"> Borrowing for: 87-244 Standards for: 82-403 |
| Tax Rates | <ul style="list-style-type: none"> Recapitulations, Pro Forma: 87-237 (FY88); 88-2223 (FY89); 89-220 (FY90); 90-221 (FY91); 92-204 (FY93); 93-203 (FY94); 94-205 (FY95); 95-203 (FY96) |
| Voluntary Taxes | <ul style="list-style-type: none"> Acceptance of Early Payments, Procedures for: 80-224; 87-241 |
| Audits | <p>Federal Grants</p> <ul style="list-style-type: none"> Revenue Sharing, Requirements for Audits Under: 81-001; 84-001 <p>Single Audit Act</p> <ul style="list-style-type: none"> Requirements for: 86-101 Standards for: 86-101 Submission of to Director of Accounts: 86-101 <p>Abatements</p> <ul style="list-style-type: none"> Chapter 58, Section 8: 91-204; 92-206 Commissioner of Revenue, Authority from: 89-204; 91-204; 92-206 Commissioner of Revenue, Authority from: 89-204; 91-204; 92-206 Location, Harbors Owned by More than One Municipality: 87-205 Obligation to Assess: 88-219 <p>Assessments</p> <ul style="list-style-type: none"> Uncollectibles: 89-204 Location, Harbors Owned by More than One Municipality: 87-205 Obligation to Assess: 88-219 <p>Billing</p> <ul style="list-style-type: none"> Due Dates: 88-232 <p>Collection</p> <ul style="list-style-type: none"> Obligation to Collect: 88-219 Penalties for Failure to Pay: 87-235 <p>Revenues</p> <ul style="list-style-type: none"> Penalties for Failure to Pay Excise, Accounting for: 87-235 <p>Borrowing</p> <p>Arbitrage Regulations</p> <ul style="list-style-type: none"> Investment of Temporary Loan Proceeds (RANS/BANS), Limitations on: 80-002 Violations of, Rebates to Federal Government for: 91-102 <p>Bond Anticipation Notes (BANS)</p> <ul style="list-style-type: none"> Investment of, Limitations on: 80-002 Proceeds, Use of Balance Remaining When Permanent Debt Issued: 92-105 Refunding/Repayment of: 92-105 Term of: 92-105 <p>Defaults</p> <ul style="list-style-type: none"> Diversion of Local Aid Payments to Avoid: 82-002; 82-201 <p>Interfund Borrowing</p> <ul style="list-style-type: none"> Limitations on: 92-105 Procedures for: 92-105 |
| Septic System Repairs | <ul style="list-style-type: none"> Agreements with Homeowners for Treatment as Betterments: 94-208 Recording Procedures for: 94-208 Repayment Procedures for: 94-208 <p>Underground Fuel Tank Removals</p> <ul style="list-style-type: none"> Agreements with Homeowners for Treatment as Betterments: 94-208 Recording Procedures for: 94-208 Repayment Procedures for: 94-208 |
| Boat Excise Abatements | <ul style="list-style-type: none"> Chapter 58, Section 8: 89-204; 91-204; 92-206 Commissioner of Revenue, Authority from: 89-204; 91-204; 92-206 Commissioner of Revenue, Authority from: 89-204; 91-204; 92-206 Location, Harbors Owned by More than One Municipality: 87-205 Obligation to Assess: 88-219 |
| Assessments | <ul style="list-style-type: none"> Uncollectibles: 89-204 Location, Harbors Owned by More than One Municipality: 87-205 Obligation to Assess: 88-219 |
| Tax Rates | <ul style="list-style-type: none"> Recapitulations, Pro Forma: 87-237 (FY88); 88-2223 (FY89); 89-220 (FY90); 90-221 (FY91); 92-204 (FY93); 93-203 (FY94); 94-205 (FY95); 95-203 (FY96) |
| Voluntary Taxes | <ul style="list-style-type: none"> Acceptance of Early Payments, Procedures for: 80-224; 87-241 |
| Audits | <p>Federal Grants</p> <ul style="list-style-type: none"> Revenue Sharing, Requirements for Audits Under: 81-001; 84-001 <p>Single Audit Act</p> <ul style="list-style-type: none"> Requirements for: 86-101 Standards for: 86-101 Submission of to Director of Accounts: 86-101 <p>Abatements</p> <ul style="list-style-type: none"> Chapter 58, Section 8: 91-204; 92-206 Commissioner of Revenue, Authority from: 89-204; 91-204 <p>Deferrals</p> <ul style="list-style-type: none"> Forest Land, Classified, Eligibility for: 88-224 Agreements with Homeowners for Treatment as Betterments: 94-208 Recording Procedures for: 94-208 Repayment Procedures for: 94-208 |
| Records | <ul style="list-style-type: none"> Investment of, Limitations on: 80-002 Non-Arbitrage Certifications for: 80-002 Repayment of, Subsequent Fiscal Year: 86-211 <p>Terms</p> <ul style="list-style-type: none"> Below Par Loans: 87-212 Disclosure Requirements for: 89-105 Multi-purpose Loans: 87-212 Official Statements for, Notices of Collateral Tax Consequences: 90-102 Payments, Level Debt Service, Capital Projects of Revenue Producing Enterprises: 91-102 Payments, Level Debt Service, Capital Projects with Approved Proposition 21/2 Debt Exclusion: 91-102 Payments, Level Debt Service, School Projects: 90-101 Payments, Schedule of, First Principal Payment: 91-102 Qualified Bonds: 82-002 <p>Proceeds</p> <ul style="list-style-type: none"> Premiums/Interest on, Treatment as General Revenue: 92-105 Surplus, Use of: 92-105 <p>Purposes</p> <ul style="list-style-type: none"> Asbestos Removal: 90-214 Court Judgments, Before Setting of Tax Rate: 91-102 Emergency Spending Purposes, Definition of: 82-003 Lead Paint Removal, Private Homes: 94-208 Regional Schools, Athletic Facilities/Parking Lots: 87-233 Revaluation Services: 87-244 Sepic System Repairs, Private Homes: 94-208 Tax Maps: 87-244 Underground Fuel Tank Removal, Private Homes: 94-208 <p>Qualified Bonds</p> <ul style="list-style-type: none"> Issuance of, Procedures for, Generally: 82-002 Payment of, Reduction in Local Aid Distributions for: 82-002 <p>Redemptions</p> <ul style="list-style-type: none"> Refundings, Issuance of Bonds/Notes Redeemable Before Maturity: 80-005 Temporary Loan Proceeds (RANS/BANS), Limitations on: 80-002 Treasurers' Obligations to Invest: 87-214 <p>Receipts</p> <ul style="list-style-type: none"> Trust Funds, Maximum Investment of in Savings/Loans Associations: 80-006 Local Aid Distributions, Advanced Payment of: 89-103 (FY90); 90-109 (FY91); 92-103 (FY93); 93-102 (FY94); 94-101 (FY95); 95-101 (FY96) |

- Local Aid Distributions, Schedule of: 87-301 (FY88); 88-301; 89-102 (FY90); 90-301 (FY91); 91-301 (FY92); 92-301 (FY93); 93-301 (FY94); 94-302 (FY95); 95-301 (FY96)
 - Authority to Issue, Appropriating Body Vote
 - Not Required: 92-105
 - Cash Flow Statements in Support of: 80-002
 - Investment of, Limitations on: 80-002
 - Non-Arbitrage Certifications for: 80-002
 - Repayment of, Subsequent Fiscal Year: 86-211
- Classification and Taxation By Use**
- Allocation of Levy**
- Minimum Residential Factors, Annual Calculation of: 81-405 (FY82); 81-406 (FY83); 82-407 (FY83); 82-408 (FY83); 82-410 (FY84); 83-402 (FY84); 83-405 (FY85); 84-402 (FY86); 85-401 (FY86); 85-402 FY86; 86-401 (FY87); 86-403 (FY87); 87-401 (FY88); 87-403 (FY88); 88-401 (FY89); 88-403 (FY89); 89-104 (FY90); 89-401 (FY90); 90-108 (FY91); 90-402 (FY94); 94-401 (FY95); 95-401 (FY96)
 - Minimum Residential Factors, Biennial Calculation of: 80-401 (FY81); 80-403 (FY82)
 - Minimum Residential Factors, Increase in Allowable Levy Shift: 88-231
 - Public Hearings, Requirements for: 82-407 (FY83); 82-408 (FY83); 82-410 (FY84); 83-402 (FY84); 83-405 (FY85); 84-402 (FY85); 85-401 (FY86); 85-402 FY86; 86-401 (FY87); 88-401 (FY89); 88-403 (FY89); 89-104 (FY90); 90-108 (FY91); 90-402 (FY94); 94-401 (FY95); 95-401 (FY96)
- Open Space Property**
- Definition of/Classification Codes for: 80-401 (FY81); 80-403 (FY82); 81-406 (FY83); 82-403 (FY87); 87-401 (FY88); 87-403 (FY88); 88-401 (FY89); 88-403 (FY89); 89-104 (FY90); 89-401 (FY90); 90-108 (FY91); 90-402 (FY94); 94-401 (FY95); 95-401 (FY96)
- Qualifications to Classify**
- Local Referendum: 90-201
 - Residential Factors, Annual Adoption of: 81-405 (FY82); 81-406 (FY83); 82-407 (FY83); 82-408 (FY83); 82-410 (FY84); 83-402 (FY84); 83-405 (FY85); 84-402 (FY85); 85-401 (FY86); 86-401 (FY87); 86-403 (FY87); 87-401 (FY88); 88-401 (FY89); 88-403 (FY89); 89-104 (FY90); 90-108 (FY91); 90-402 (FY94); 92-401 (FY95); 95-401 (FY96)
- Residential Exemptions**
- Amount Allowed, Calculation of: 80-401 (FY81); 80-403 (FY82); 81-405 (FY82); 81-406 (FY83); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

- Residential Factors, Biennial Adoption of: 80-401 (FY81); 80-403 (FY82)
 - **Commercial Property**
 - Definition of/Classification Codes for: 80-401 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-403 (FY85); 84-403 (FY86); 85-401 (FY87); 86-401 (FY88); 87-401 (FY89); 88-403 (FY89); 89-104 (FY90); 89-401 (FY90); 90-108 (FY91); 90-402 (FY94); 92-401 (FY95); 93-401 (FY96)
 - Amount Allowed, Increase in Maximum Exemption: 88-231
 - Appeal from Failure to Receive: 87-219
 - Eligible Parcels: 80-401 (FY81); 80-403 (FY82); 81-405 (FY82); 81-406 (FY83); 82-410 (FY84); 83-402 (FY84); 83-405 (FY85); 84-402 (FY85); 85-401 (FY86); 86-401 (FY87); 86-403 (FY87); 87-401 (FY88); 87-403 (FY88); 88-401 (FY89); 88-403 (FY89); 89-104 (FY90); 89-401 (FY90); 90-108 (FY91); 90-402 (FY96); 94-401 (FY95); 95-401 (FY96)
 - Eligible Parcels, Principal Residences, Definition of: 82-407 (FY83); 82-408 (FY83); 82-410 (FY84); 83-402 (FY84); 83-405 (FY85); 84-402 (FY85); 85-401 (FY86); 85-402 FY86; 86-401 (FY87); 86-403 (FY87); 87-401 (FY88); 88-401 (FY89); 88-403 (FY89); 89-104 (FY90); 89-401 (FY90); 90-108 (FY91); 90-402 (FY91); 92-401 (FY94); 94-401 (FY95); 95-401 (FY96)
 - Minimum Valuation Limitations, Applicability to Paraplegic Veterans and Their Surviving Spouse: 88-214
 - Veterans, Paraplegic, Applicability of Minimum Valuation Limitations: 82-214
 - **Residential Property**
 - Definition of/Classification Codes for: 80-401 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-402 (FY84); 83-405 (FY85); 84-402 (FY85); 85-401 (FY86); 85-402 FY86; 86-401 (FY87); 86-403 (FY87); 87-401 (FY88); 87-403 (FY88); 88-401 (FY89); 88-403 (FY89); 89-104 (FY90); 89-401 (FY90); 90-108 (FY91); 90-402 (FY94); 93-401 (FY95); 94-401 (FY96)
 - Minimum Valuation Limitations, Applicability to Motor Vehicle Excises, Use of Prior to Marking Non-renewal: 90-218
 - Non-renewal: 90-218
 - Amount of, Increase in to \$5: 87-211
 - Timing of, Registry Non-renewal Procedure: 90-219
 - Contracts for, Reporting and Turnover of Collections Under: 90-219
 - Contracts for, Bidding Requirements: 90-219
 - Contracts for, Compensation Methods: 90-219
 - Contracts for, Permitted for Excises/Personal Property Taxes: 90-219
 - Contracts for, Reporting and Turnover of Collections Under: 90-219
 - Motor Vehicle Excises, Use of Prior to Marking Non-renewal: 90-218
 - Demands
 - Amount of, Increase in to \$5: 87-211
 - Timing of, Registry Non-renewal Procedure: 90-218
- Deputy Collectors**
- Appointments of: 90-219
 - Compensation Methods: 90-219
 - Conduct of, Standards for: 90-219
 - Motor Vehicle Excises, Use of Prior to Marking Non-renewal: 90-218
 - Reporting and Turnover of Collections By: 90-219
- Excises**
- Bad Checks, Penalties for Payment by: 80-210; 90-203
 - Motor Vehicle, Interest on Delinquent: 80-214; 87-203
- Fees/Charges**
- Bad Checks, Penalties for Payment by: 80-210; 90-203
 - Delinquent, Interest on: 88-227

- Eligibility for, Occupancy Requirements, Multiple Occupants: 93-402; 94-401 (FY95); 95-401 (FY96)
- Eligibility for, Valuation Limitations: 93-402; 94-401 (FY95); 95-401 (FY96)
- **Collection Procedures**
- **Betterments/Special Assessments**
- Bad Checks, Penalties for Payment by: 80-210; 90-203
- Checks
- Bad, Penalties for Payment by: 80-210; 90-203
- Collections
- Lockboxes, Agreements for: 80-219
- Turnovers of, Interest Earned on to Treasurers: 80-215
- Contracts for, Agency Bonding and Licensing: 90-219
- Contracts for, Reporting and Turnover of Collections Under: 90-219
- Contracts for, Compensation Methods: 90-219
- Contracts for, Permitted for Excises/Personal Property Taxes: 90-219
- Contracts for, Reporting and Turnover of Collections Under: 90-219
- Motor Vehicle Excises, Use of Prior to Marking Non-renewal: 90-218
- Demands
- Amount of, Increase in to \$5: 87-211
- Timing of, Registry Non-renewal Procedure: 90-218

- Due Dates, Establishment of: 88-227
- Liens for, Establishing Municipal Charges Liens: 88-221
- Interest/Collection Costs**
 - Abated Taxes, Liability for on: 80-207
 - Demand Fees, Increase in Amount to \$5: 87-211
 - Exhibiting Warrants: 89-215
 - Fees/Charges, Delinquent: 88-227
 - Legal Fees, Land of Low Value Sales: 80-218
 - Liability for, Abated Taxes: 80-207
 - Motor Vehicle Excises, Delinquent, Rate on: 80-214; 87-203
 - Rate, Delinquent Motor Vehicle Excises: 80-214; 87-203
 - Rate, Delinquent Taxes: 80-211
 - Taxes, Delinquent, Rate on: 80-211
 - Waiver of, Collector's Power to Waive Interests/Costs of \$5 or Less: 86-219
 - Warrants, Fees for Exhibiting: 89-215
- Land of Low Value Sales**
 - Claims, Deadline for Challenging Land of Low Value Titles: 87-221
 - Eligible Parcels, Valuation of: 86-210
 - Legal Fees for, Allowable Amount: 80-218
 - Titles, Claims Against, Deadline for Bringing: 87-221
 - Valuation of Eligible Parcels: 86-210
- Lawsuits**
 - Defenses in, Void Taxes: 89-216
 - Small Claims Actions, Jurisdictional Amount: 86-208
 - Small Claims Actions, Venue Requirements: 86-208
 - Void Taxes, Taxpayer's Ability to Defend Against in Collection Action Where Application for Abatement Not Filed: 89-216
- Liens Certificates**
 - Discharges, Liens Subject to if Unlisted: 80-216; 90-211
 - Preparation of: 84-208
 - Recording of, Deadline for: 80-216; 88-220
 - Liens**
 - Duration of, Light Charges, Coterminal With Tax Liens: 90-205
 - Duration of, Sewer Charges, Coterminal With Tax Liens: 90-205
- Districts**
 - Duration of, Water Charges, Coterminal With Tax Liens: 90-205
 - Establishment of, Municipal Charges, Generally: 88-221
 - Application of: Taxpayer Directions, Tax Only: 91-210
 - Partial, Tax Only: 91-210
 - Voluntary: 80-224; 87-241
 - Registry Non-renewals**
 - License Non-renewals, Procedures for: 90-218
 - License Suspensions, Notices of Intent: 80-204
 - Notices of Non-payment/Releases of, Fees for Filing with Registry: 81-239; 83-209; 90-218
 - Registration Non-renewals, Procedures for: 90-218
 - Suspensions, Licenses: 80-204
 - Statute of Limitations on Use of, Applicability of: 87-240
 - Tax Deferrals**
 - Accounting for: 91-202
 - Processing, Procedures for: 91-202
 - Treatment as Tax Title: 88-227; 91-202
 - Tax Titles**
 - Deferrals, Treatment as: 91-202
 - Foreclosures of, Land of Low Value Sales, Allowable Legal Fees for: 80-218
 - Interest on, Rate of: 80-211
 - Properties Acquired by Foreclosures of, Prohibition on Sale to Tax Delinquents and Persons Convicted of Arson: 87-217
 - Taxes**
 - Bad Checks, Penalties for Payment by: 80-210; 90-203
 - Delinquent, Interest Rate on: 80-211
 - Homestead Protections, Effect on Collection of: 88-210
 - Payments for, Taxpayer Directions to Apply to Tax Only: 91-210
 - Small Bills, Under \$10: 91-205
 - Voluntary Payments: 80-224; 87-241
 - Void, Taxpayer's Ability to Defend Against in Collection Action Where Application for Abatement Not Filed: 89-216
 - Turnovers**
 - Duration of, Light Charges, Coterminal With Tax Liens: 90-205
 - Duration of, Sewer Charges, Coterminal With Tax Liens: 90-205

- Districts**
 - Collectors, Interest Earned on Collections to Treasurers: 80-215
 - Uncollectibles**
 - Abatements for, Chapter 58, Section 8: 91-204; 92-206
 - Commissioner of Revenue, Authority to Abate Void Taxes
 - Defense of, Relief for Where Application for Abatement Not Filed: 89-216
 - Voluntary Taxes**
 - Acceptance of Early Payments, Procedures for 80-224; 87-241
 - Warrants to Collect
 - Exhibition of: 89-215
 - Facsimile Signatures on: 85-208
 - Fees for, Issuing, Sending Exhibiting: 83-210; 89-215; 90-219
 - Conflict of Interest**
 - Counties
 - Dog Programs
 - Withdrawal from, Local Regulation, Licensing and Control of Dogs: 86-220
 - Officials and Employees
 - Removal of, Treasurers: 86-213
 - Treasurers, Removals of: 86-213
 - Procurement
 - Joint Purchasing with Other Counties: 87-228
 - Purchasing under State Blanket Contracts: 87-228
 - Property
 - Courthouses, Maintenance of, Increased Re-imbursement for: 85-101
 - Leases of, Appraisals Requirements for: 86-205
 - Leases of, Procedures for, Generally: 86-205
 - Sales of, Appraisals Requirements for: 86-205
 - Sales of, Procedures for, Generally: 86-205
 - Taxes
 - Deed Excise, Interest Earned on, Retention of: 87-222
 - Reimbursements, Courthouse Maintenance, Accounting for: 85-101
 - Reimbursements, Courthouse Maintenance, Expenditure of: 85-101
- Exemptions (Property Tax)**
 - Agricultural Societies
 - Eligibility of, Recent Exhibitions Requirement: 82-207
 - Applications**
 - Deadline for, Personal Exemptions: 88-209
 - Denial of, Notices of Actual/Deemed Denials, Deadline for Mailing to Applicants: 90-225
 - Denial of, Requirement to Notify Applicants of: 81-235
 - Blind Persons**
 - Filing Deadline for: 88-209
 - Local Options Exemptions for, Clause 37A: 82-213; 83-202; 83-211
 - Qualifications for, Clause 37, Generally: 83-211
 - Charitable Organizations**
 - Annual Filings of, Assessors' Power to Extend Deadline for 3ABC: 90-210
 - Athletic Facilities: 80-205
 - Educational Institutions, Athletic Facilities: 80-205
 - Filings, Annual Submission of 3ABC, Assessors' Power to Extend Deadline: 90-210
 - Churches
 - Parsonages, Full Exemption of: 87-209
 - Parsonages, Increase in Exempt Valuation of: 84-205
 - Use of, Incidental Non-profit Uses: 80-223
 - Deerrals**
 - Accounting for: 91-202
 - Filing Deadline for: 88-209
 - Gross Receipts, Local Option Increase in Amount Allowable: 91-211
 - Local Options, Increase in Allowable Gross Receipts: 91-211
 - Ownership, Trusts: 91-209
 - Processing, Procedures for: 91-202
 - Tax Titles, Treatment as: 88-227; 91-202
 - Trusts, Domiciles Subject to: 91-209
 - Economic Development Exemptions**
 - Adoption of: 94-201
 - Agreements for: 94-201
 - Calculation of, Special Assessments: 94-201
 - Eligibility for: 94-201

Educational Institutions

- Athletic Facilities: 80-205
- Filing Deadline for: 88-209
- Elderly Persons
- Local Option Exemptions for, Clause 17C:
82-206; 83-211
- Local Option Exemptions for, Clause 17C1/2:
83-203; 83-211
- Local Option Exemptions for, Clause 17C:
86-214; 86-217
- Local Option Exemptions for, Clause 17D:
86-215; 86-217
- Local Option Exemptions for, Clause 41B:
83-207 (FY84); 86-201 (FY87); 87-223 (FY88);
88-208 (FY89); 89-217 (FY90); 90-208 (FY91);
91-208 (FY92); 92-203 (FY93; 93-204 (FY94);
94-206 (FY95); 95-204 (FY96)
- Dedications from, Social Security Allowances:
80-201 (FY81); 81-226 (FY82); 82-204 (FY83);
83-207 (FY84); 86-201 (FY87); 87-223 (FY88);
88-208 (FY89); 89-217 (FY90); 90-208 (FY91);
91-208 (FY92); 92-203 (FY93; 93-204 (FY94);
94-206 (FY95); 95-204 (FY96)
- Deerrals, Local Option Increase in Allowable
Receipts for: 91-211
- Social Security Allowances: 80-201 (FY81);
81-226 (FY82); 82-204 (FY83); 83-207 (FY84);
86-201 (FY87); 87-223 (FY88); 88-208 (FY89);
89-217 (FY90); 90-208 (FY91); 91-208 (FY92);
92-203 (FY93); 93-204 (FY94); 94-206 (FY95);
95-204 (FY96)
- Water/Sewer Exemptions, Amount Allowable
for: 93-207
- Hardship Exemptions
- Water/Sewer Exemptions, Adoption of: 93-207
- Water/Sewer Exemptions, Eligibility for: 93-207
- Water/Sewer Exemptions, Reimbursements
for: 93-207
- Hydro-power Facilities, Exemption of: 80-221
- Hydro-power Facilities, Payments in Lieu of
Taxes on: 80-221
- Solar-power Systems/Devices, Application
Procedures for: 84-209
- Solar-power Systems/Devices, Definition of:
84-209
- Solar-power Systems/Devices, Eligibility for:
84-209
- Wind-power Systems/Devices, Application
Procedures for: 84-209
- Wind-power Systems/Devices, Definition of:
84-209
- Wind-power Systems/Devices, Eligibility for:
84-209

Filings

- Charitable Organizations, Assessors' Power to
Extend Deadline for Annual Submission of Form
3ABC: 90-210
- Gross Receipts
 - Amount Allowed, Deferrals, Local Option Increase in: 91-211
 - Amount Allowed, Water/Sewer Exemptions:
93-207
 - Deductions from, Social Security Allowances:
80-201 (FY81); 81-226 (FY82); 82-204 (FY83);
83-207 (FY84); 86-201 (FY87); 87-223 (FY88);
88-208 (FY89); 89-217 (FY90); 90-208 (FY91);
91-208 (FY92); 92-203 (FY93; 93-204 (FY94);
94-206 (FY95); 95-204 (FY96)
 - Deerrals, Local Option Increase in Allowable
Receipts for: 91-211
 - Social Security Allowances: 80-201 (FY81);
81-226 (FY82); 82-204 (FY83); 83-207 (FY84);
86-201 (FY87); 87-223 (FY88); 88-208 (FY89);
89-217 (FY90); 90-208 (FY91); 91-208 (FY92);
92-203 (FY93); 93-204 (FY94); 94-206 (FY95);
95-204 (FY96)
 - Water/Sewer Exemptions, Amount Allowable
for: 93-207
- Hardship Exemptions
 - Eligibility, Active Military, Change to: 91-211
 - Eligibility, Standards for Age, Infirmity and
Financial Hardship: 88-233
 - Filing Deadline for: 87-234; 88-209; 88-233
 - Military Personnel, Change to Active Duty:
91-211
 - Additional Exemption, Generally: 86-216;
89-207
 - Additional Exemption, Revaluation Year:
83-205
 - Amounts of, Increases in During Revaluation
Year: 83-205
 - Filing Deadline for: 88-209
 - Trusts, Domiciles Subject to: 91-209
- Redevelopment Corporations (Ch. 121A)
 - Exemption of 80-220
- Reimbursements
 - Eligibility for, Clause 17C: 83-201
 - Eligibility for, Personal Exemptions, Generally:
93-302
 - Eligibility for, Water/Sewer Exemptions: 93-207

Veterans, Paraplegic, Applicability of Minimum Valuation Limitations: 82-214

- Veterans, Paraplegic, Applicability of Minimum
Valuation Limitations: 82-214
- Residential Improvements to House Older
Persons
 - Adoption of: 87-230; 90-212
 - Applications for: 90-212
 - Eligibility for: 87-230; 90-212
- Small Commercial Exemptions
 - Adoption of: 93-402; 94-401 (FY95); 95-401
(FY96)
 - Calculation of: 93-402; 94-401 (FY95); 95-401
(FY96)
 - Eligibility for, Certification by DET: 93-402; 94-
401 (FY95); 95-401 (FY96)
 - Eligibility for, Occupancy Requirements: 93-
402; 94-401 (FY95); 95-401 (FY96)
 - Eligibility for, Occupancy Requirements, Multi-
ple Occupants: 93-402; 94-401 (FY95); 95-401
(FY96)
 - Eligibility for, Valuation Limitations: 93-402; 94-
401 (FY95); 95-401 (FY96)
 - Filing Deadline for: 88-209
 - Filing Deadline for, Survivors of
Firefighters/Police Officers: 88-209
 - Firefighters/Police Officers, Survivors of, Filing
Deadline for: 88-209
 - Firefighters/Police Officers, Survivors of, Full
Exemption for: 87-210
 - Local Options Exemptions for, Clause 17C:
82-206; 83-211
 - Local Option Exemptions for, Clause 17C1/2:
83-206; 83-211
 - Local Option Exemptions for, Clause 17D:
86-215; 86-217
 - Local Option Exemptions for, Clause 17, Generally:
83-211
- TIF Exemptions
 - Adoption of: 94-201
 - Agreements for: 94-201
 - Calculation of: 94-201
 - Eligibility for: 94-201
 - Trusts
 - Beneficiaries of: 91-209
 - Domiciles Subject to: 91-209
 - Multiple: 91-209
 - Recording of: 91-209
 - Trustees of: 91-209

Veterans	<ul style="list-style-type: none"> • Definition of, Inclusion of Persons Serving in Lebanese Peace Keeping Force/Grenada Rescue Mission: 87-218 • Disabilities, Certifications of by Veterans Administration: 85-207; 88-217 • Eligibility for, Veterans Serving in Lebanese Peace Keeping Force/Grenada Rescue Mission: 87-218 • Filing Deadline for: 88-209 • Paralegics and Their Surviving Spouses, Applicability of Residential Exemption Minimum Valuation Limitations to: 82-214 • Veterans Administration, Certification of Disabilities by, 100% Ratings: 85-207; 88-217 • Veterans Administration, Certification of Disabilities by, Generally: 88-217 • Veterans' Organizations <ul style="list-style-type: none"> • Exempt Valuation of, Increase in: 88-206 • Whole Estates <ul style="list-style-type: none"> • Amount Allowed, Water/Sewer Exemptions: 93-207 • Water/Sewer Exemptions, Amount Allowable for: 93-207
Farm Excise Assessments	<ul style="list-style-type: none"> • Equipment, Definition of, Inclusion of Plastic Covered Greenhouses: 90-204
Billing	<ul style="list-style-type: none"> • Due Dates: 89-201
Collection	<ul style="list-style-type: none"> • Interest on Delinquent: 89-201 • Procedures for: 89-201
Fees and Charges Abatements	<ul style="list-style-type: none"> • Chapter 58, Section 8: 91-204; 92-206 • Commissioner of Revenue, Authority from: 91-204; 92-206
Ambulance Service Fees Characteristics	<ul style="list-style-type: none"> • Costs Recoverable in: 87-208 • Particularized Service, Mooring Fees: 88-207 • Revenue Generated, Mooring Fees: 88-207 • Voluntariness, Mooring Fees: 88-207 • Bad Checks, Penalties for Payment by: 80-210; 90-203
Water Charges	<ul style="list-style-type: none"> • Debit Service, Transfer of Recovery for from Charges to Tax Levy: 93-207 • Deferrals of, Acceptance of: 88-227 • Deferrals of, Eligibility for: 88-227 • Deferrals of, Procedures for: 88-227 • Liens for, Duration: 90-205 • Volume Discounts, Prohibition of: 90-213
Wetlands Protection Filing Fees	<ul style="list-style-type: none"> • Accounting for, Generally: 90-103 • Refunds of Disputed Fees: 90-103

Financial Management	<ul style="list-style-type: none"> • Amounts Raised without Appropriation <ul style="list-style-type: none"> • School Budgets, Deficiency Judgments for: 80-219
Bank Accounts/Services	<ul style="list-style-type: none"> • Collectors, Interest Earned on Collections, Turnover to Treasurers: 80-215
Treasury Warrants	<ul style="list-style-type: none"> • Investments, Processing by: 80-001
Forest Land (Ch. 61) Applications	<ul style="list-style-type: none"> • Investments, Processing by: 80-219 • Generally: 82-209
Betterments/Special Assessments	<ul style="list-style-type: none"> • Deferment of During Classification: 88-224
Contiguous Land	<ul style="list-style-type: none"> • Generally: 82-209
Forest Uses	<ul style="list-style-type: none"> • Generally: 82-209
Forester's Certifications	<ul style="list-style-type: none"> • Generally: 82-209
Options to Purchase	<ul style="list-style-type: none"> • Generally: 82-209
Land Taxes	<ul style="list-style-type: none"> • Assignments of, Non-profit Conservation Organizations: 88-224
Management Plans	<ul style="list-style-type: none"> • Generally: 82-209
Product Taxes	<ul style="list-style-type: none"> • Option Period, Extension of: 88-224
Recordings	<ul style="list-style-type: none"> • Generally: 82-209
Withdrawal Taxes	<ul style="list-style-type: none"> • Generally: 82-209
Valuation	<ul style="list-style-type: none"> • Generally: 82-209
Home Rule By-laws/Ordinances	<ul style="list-style-type: none"> • Attorney General's Review, Standards for: 89-212
Liens	<ul style="list-style-type: none"> • Demolition Liens <ul style="list-style-type: none"> • Duration of: 92-208 • Establishing: 92-208
Discharges	<ul style="list-style-type: none"> • Lien Certificate Fees, Retention by Collectors: 81-237 • Municipal Charges Liens: 88-221
Spending without Appropriation	<ul style="list-style-type: none"> • Emergencies, Types of: 82-003
Duration	<ul style="list-style-type: none"> • School Budgets, Deficiency Judgments for: 80-209 • Light: 90-205

- Sewer: 90-205
- Water: 90-205
- Lien Certificates**
 - Discharges, Liens Subject to If Unlisted: 80-216; 90-211
 - Fees for: 88-202
 - Preparation of, Deadline for: 80-216; 88-220
 - Recording of, Coterminous With Tax Liens: 90-205
 - Municipal Charges Liens
 - Discharge of: 88-221
 - Establishment of: 88-221
 - Recording of: 88-221
 - Sewer Liens
 - Duration of, Coterminous With Tax Liens: 90-205
- Cherry Sheet Assessments**
 - Schedule of: 87-301 (FY91); 91-301 (FY92); 92-301 (FY93); 93-301 (FY94); 94-302 (FY95); 95-301 (FY96)
- Emergency Aid**
 - Availability of: 89-501 (FY90)
 - Procedures for Requesting: 89-501 (FY90)
- Financial Reporting Requirements**
 - Certification of Compliance with as Condition of Distribution: 83-002(FY84); 87-301 (FY88); 88-301
 - Appropriation from Before Receipt: 88-102
- Highways Funds**

- Certification as Available Fund by Director of Accounts: 88-102
- Property Tax Exemption Reimbursements**
 - Eligibility for, Clause 17C: 83-201
 - Eligibility for, Generally: 93-302
 - Requestis for, Submission of, Generally: 93-302
- Local Officials and Employees Appointments**
 - Assistant Collectors: 88-201
 - Assessors
 - Designations from MAAO, Additional Compensation for: 88-216
 - Qualifications of, Deemed Qualification of Current Assessors: 80-406
 - Assistant Assessors
 - Shared: 81-402
 - Assistant Collectors
 - Appointment of: 88-201
 - Bonding of: 88-201
 - Powers of: 88-201
 - Assistant Town Clerks
 - Compensation of, Towns with Populations Over 1000: 87-243
 - Duties of: 87-207
 - Establishment of: 87-207
 - City Clerks
 - Servings as City Council Clerks, Additional Compensation for: 88-236
 - Community Development Departments
 - Consolidated, Local Option to Create: 88-235
 - Finance Departments
 - Consolidated, Local Option to Create: 88-235
 - Growth/Development Committees
 - Establishment of: 88-222
 - Purposes of, Regional Planning: 88-222
 - Inspection Departments
 - Consolidated, Local Option to Create: 88-235
 - Leaves
 - Injury, Police/Firefighters, Injuries Outside Municipality While Not Actively Working: 87-232
 - Qualifications
 - Assessors, Qualifications of, Deemed Qualification of Current Assessors: 80-406
 - Salaries/Compensation
 - Assessors, Designations from MAAO, Additional Compensation for: 88-216

- Billing**
- Content of Bills: 90-223 (1991); 91-213 (1992); 92-205 (1993); 93-206 (1994); 94-207 (1995); 95-205 (1996)
 - Due Dates: 85-203
 - Eroneous, Wrong Municipality Issuing Bills.
 - Interest Rate on, Delinquent Excises: 80-214; 87-203
 - License Suspensions, Notices of Intent: 80-204
 - Non-renewal Procedure: 90-218
 - Notices of Non-payment/Release of, Fees for Filing with Registry for: 81-239; 83-209; 90-218
 - Suspensions, Licenses: 80-204
- Exemptions**
- Disabled Persons, Non-veterans, Disabilities Required for: 86-209
 - Disabled Persons, Veterans, Disabilities Required for: 86-209
 - Military Personnel, Non-domicillary: 80-206
 - Prisoners of War, Former: 83-206
 - Speciaal Plates
 - Eligibility for: 90-217
 - Repair Plates, Repeat of Exemption for: 90-217
- Open Meeting Law Executive Sessions**
- Job Searches, Preliminary Screenings of Candidates: 87-242
 - Negotiations Strategy, Nonunion personnel: 89-206
 - Recording of Meetings
 - Videotaping, Recording of Using: 87-242
- Personal Property Corporations**
- Business, Dry Cleaners/Launderies: 80-213
 - Utilities, Assessors Right to Seek Proper Classification of Property of in Appeal before Appellate Tax Board: 87-201
 - Forms of List
 - Filing Deadline, Assessors Power to Extend: 90-210

Machinery	<ul style="list-style-type: none"> Dry Cleaning Machinery: 80-213 Laundry Machines: 80-213 Use, Dry Cleaning/Laundering Process: 80-213 	<p>Levy Ceiling Overrides</p> <ul style="list-style-type: none"> Procedures for, Elimination of Required Levy Reductions: 82-201 • Applicable, Determination of in Base Year (FY81); 81-227 • Application of, Community Wide or Parcel Specific: 81-228 • Calculation of, Full and Fair Cash Valuation in Certified/Non-certified Municipalities: 81-401 (FY82); 81-404; 82-201; 82-401 (FY83) • Prior Years Levies above Current Year Limits: 81-229 • Special Purpose Districts, Application to: 82-201 • Revocation of Acceptances of: 81-233 • Prohibition on, Prospective Application: 81-232 • Revaluation Programs as: 81-403 • Revaluation Programs as: 81-403 • Amount of: 82-201 • Entities Subject to: 82-201 • Overrides of, Veterans' Districts: 89-205 • Overrides of, Water/Sewer Districts: 84-204 <p>Capital Expenditure Exclusions</p> <ul style="list-style-type: none"> Procedures for, Generally: 87-226 • Special, Septic System Repairs/Lead Paint Abatement/Underground Fuel Tank Removals, Voter Approval Not Required: 94-208 • Procedures for, Generally: 82-201; 84-201 • Special, Septic System Repairs/Lead Paint Abatement/Underground Fuel Tank Removals, Voter Approval Not Required: 94-208 • Water/Sewer Debt Shift, Adoption of: 93-207 • Water/Sewer Debt Shift, Amount of: 93-207 • Water/Sewer Debt Shift, Rate Reduction for: 93-207 <p>Debt Exclusions</p> <ul style="list-style-type: none"> • Procedures for, Generally: 82-201; 84-201 • Special, Septic System Repairs/Lead Paint Abatement/Underground Fuel Tank Removals, Voter Approval Not Required: 94-208 	<p>Payments in Lieu of Taxes</p> <ul style="list-style-type: none"> • Reporting of, Requirement for Report Prior to Setting Tax Rate: 89-210 • Limitations on, Rates Above \$25: 81-230 • Limitations on, Rates Above \$25: 81-230 • Procedures for, Placement on Ballot: 87-236 <p>Public Property</p> <ul style="list-style-type: none"> • Leases of, Procedures for, Generally: 86-205 • Sales of, Procedures for, Generally: 86-205 • Located in Member Municipalities: 88-407 • Located in Other Districts: 88-407 • Payments in Lieu of Taxes on, Appeal of: 88-407 • Payments in Lieu of Taxes on, Billing of: 88-407 • Payments in Lieu of Taxes on, Calculation of: 88-407 <p>Eminent Domain</p> <ul style="list-style-type: none"> • Challenges to, "Bad Faith" Takings: 89-213 <p>Housing Authority Properties</p> <ul style="list-style-type: none"> • Family Housing Programs, Payments in Lieu of Taxes on Acquisitions for: 81-236 • Payments in Lieu of Taxes on, Appeal of: 82-406; 88-407 • Payments in Lieu of Taxes on, Billing of: 88-406; 88-407 • Payments in Lieu of Taxes on, Calculation of: 88-406; 81-236; 88-407 <p>Referenda Questions</p> <ul style="list-style-type: none"> • Capital Expenditure Exclusions, Procedures for: 87-226 • Election Procedures, Generally: 84-201 • Exclusions, Capital Expenditure, Procedures for: 87-226 • Overrides, Generally: 87-236 • Overrides, Percentage Increases in Levy Limits/Ceilings: 81-231; 84-201 • Overrides, Percentage Decreases in Levy Ceilings: 81-231 <p>Tax Base Growth</p> <ul style="list-style-type: none"> • Calculation of, Generally: 82-402 (FY83); 83-401 (FY84); 84-401 (FY85); 85-403 (FY86); 86-404 (FY87); 87-404 (FY88); 88-404 (FY89); 89-101 (FY90); 90-107 (FY91); 92-104; (FY93); 93-101 (FY94); 94-402 (FY95); 95-402 (FY96) • Definition of, Expansion of Allowable Growth: 89-210 • Reporting of, Generally: 82-402 (FY83); 83-401 (FY84); 84-401 (FY85); 85-403 (FY86); 86-404 (FY87); 87-404 (FY88); 88-404 (FY89); 89-101 (FY90); 90-107 (FY91); 92-104; (FY93); 93-101 (FY94); 94-402 (FY95); 95-402 (FY96) • Payments in Lieu of Taxes on, Appeal of: 88-407 • Payments in Lieu of Taxes on, Billing of: 88-407 • Payments in Lieu of Taxes on, Calculation of: 88-407 <p>Levy Ceilings</p> <ul style="list-style-type: none"> • Applicable, Determination of in Base Year (FY81); 81-227 • Calculation of, Full and Fair Cash Valuation in Certified/Non-certified Municipalities: 81-401 (FY82); 81-404; 82-201; 82-401 (FY83) • Levy Reductions: 81-229 • Prior Year Levies above Current Year Ceilings: 81-229 • Special Purpose Districts, Application to: 82-201 • Special Purpose Districts, Application to: 82-201
Procurement	<p>Competition Procedures</p> <ul style="list-style-type: none"> • Verbal Quotations, Dollar Thresholds for Seeking: 87-220 <p>Counties</p> <ul style="list-style-type: none"> • Joint Purchasing with Other Counties: 87-228 • Purchasing under State Blanket Contracts: 87-228 	<p>Public Records</p> <ul style="list-style-type: none"> • Abatement, Disclosure to Private Auditors: 89-202 <p>Assessment Records</p> <ul style="list-style-type: none"> • Computerized, Mandatory Disclosure of: 88-211 <p>Computer Records</p> <ul style="list-style-type: none"> • Access to, Mandatory Disclosure of Computerized Non-exempt Assessment Records: 88-211 <p>Exempt Records</p> <ul style="list-style-type: none"> • Abatement Applications, Disclosure to Private Auditors: 89-202 • Appraisal Reports, Exchanged During Appellate Tax Board Discovery Proceedings: 88-211 • Income/Expense Statements of: 88-211 • Library Circulation Data: 89-206 • Personnel Records, Teacher Absences: 89-218 <p>Information Requests</p> <ul style="list-style-type: none"> • Income/Expense Statements, Disclosure of: 88-211 	
Utilities	<p>Proposition 2½</p> <ul style="list-style-type: none"> • Assessment Limits • Amount of: 82-201 <p>Assessment</p> <ul style="list-style-type: none"> • Overrides of, Veterans' Districts: 89-205 • Overrides of, Water/Sewer Districts: 84-204 <p>Capital Expenditure Exclusions</p> <ul style="list-style-type: none"> • Procedures for, Generally: 87-226 • Special, Septic System Repairs/Lead Paint Abatement/Underground Fuel Tank Removals, Voter Approval Not Required: 94-208 • Procedures for, Generally: 82-201; 84-201 • Special, Septic System Repairs/Lead Paint Abatement/Underground Fuel Tank Removals, Voter Approval Not Required: 94-208 • Water/Sewer Debt Shift, Adoption of: 93-207 • Water/Sewer Debt Shift, Amount of: 93-207 • Water/Sewer Debt Shift, Rate Reduction for: 93-207 <p>Debt Exclusions</p> <ul style="list-style-type: none"> • Procedures for, Generally: 82-201; 84-201 • Special, Septic System Repairs/Lead Paint Abatement/Underground Fuel Tank Removals, Voter Approval Not Required: 94-208 	<p>Recreational Land (Ch. 61B)</p> <ul style="list-style-type: none"> • Applications • Generally: 80-202; 80-203 • Lessees, Failure to Sign Application: 89-214 <p>Contiguous Land</p> <ul style="list-style-type: none"> • Generally: 80-202; 80-203 <p>Conveyance Taxes</p> <ul style="list-style-type: none"> • Generally: 80-202; 80-203 <p>Environmental Benefits</p> <ul style="list-style-type: none"> • Generally: 80-202; 80-203 	
Machinery	<ul style="list-style-type: none"> Dry Cleaning Machinery: 80-213 Laundry Machines: 80-213 Use, Dry Cleaning/Laundering Process: 80-213 	<p>and Persons Convicted of Arson Prohibited:</p> <ul style="list-style-type: none"> 86-404 (FY87); 87-404 (FY88); 88-404 (FY89); 89-101 (FY90); 90-107 (FY91); 92-104 (FY93); 93-101 (FY94); 94-402 (FY95); 95-402 (FY96) 	

Minimum Acreage

- Generally: 80-202; 80-203

Open and Natural Land

- Generally: 80-202; 80-203
- Public Access to: 82-210
- Woodcutting, Personal Use/Sale: 85-202

Options to Purchase

- Assignments of, Non-profit Conservation Organizations: 88-224
- Generally: 80-202; 80-203
- Option Period, Extension of: 88-224

Public Access

- Open and Natural Lands: 82-210
- Recreational Lands: 82-210
- Recordings
- Generally: 80-202; 80-203

Recreational Uses

- Generally: 80-202; 80-203

Budgets

- Fiscal, Budget Deficiency Judgments: 80-209

Budgets

- Deficiencies, Court Judgments for: 80-209

Budgets

- Expenditures from, Legal Services: 86-221

Budgets

- Requested, City Council's Power to Increase Mayor's School Budget: 88-213

Budgets

- Requested, Mayor's Power to Reduce Prior to Submission to City Council: 81-234

Buildings

- Lease of, Surplus Buildings/Space: 91-201

Buildings

- Rental of, Surplus Buildings/Space: 91-201

Buildings

- Surplus, Rental of: 91-201

Buildings

- Unused Buildings, Rental of: 91-201

Buildings

- Unused Space, Rental of: 91-201

Education Reform

- Local Contributions, Waiver of Minimum Requirements: 94-301 (FY95); 95-302 (FY96)

Regional Schools

- Assessments, Reductions in as Amendments to Original Appropriations for: : 80-208
- Budgets, Approval of Annual, Procedures for:

Overlay Surplus

- Balance, Year End, Closing of: 88-215
- Debt, Permissible Borrowing Purposes, Athletic Facilities/Parking Lots: 87-233
- Excess and Deficiency Funds, Amount Allowed in: 80-212; 81-002
- Excess and Deficiency Funds, Certification by Director of Accounts: 87-101; 88-101; 92-102
- Excess and Deficiency Funds, Uses of: 81-002
- Expenditures, Legal Services: 86-221
- Legal Services, Authority to Spend for: 86-221
- Local Aid Pass-through: 83-301 (FY94)
- Reserve for Extraordinary/Unforeseen Annual Expenses, No Authority for Establishment of: 81-002
- Revolving Funds, Non-residents Tuition's and Foster Care Reimbursements, Accounting for: 83-004
- Stabilization Funds, Establishment of: 89-208
- Stabilization Funds, Expenditures from: 89-208
- Teachers Summer Pay Deferral, Amortization of: 91-103; 91-104; 91-105
- Teachers Summer Pay Deferral, Procedures for: 91-103; 91-104; 91-105

School Aid

- Emergency Assistance: 92-501 (FY92)

School Committees

- Legal Services, Authority to Spend for: 86-221

Valuation

- Generally: 80-202, 80-203

Schools

- Fiscal, Budget Deficiency Judgments: 80-209

Schools

- Deficiencies, Court Judgments for: 80-209

Schools

- Expenditures from, Legal Services: 86-221

Schools

- Requested, City Council's Power to Increase Mayor's School Budget: 88-213

Schools

- Requested, Mayor's Power to Reduce Prior to Submission to City Council: 81-234

Schools

- Lease of, Surplus Buildings/Space: 91-201

Schools

- Rental of, Surplus Buildings/Space: 91-201

Schools

- Surplus, Rental of: 91-201

Schools

- Unused Buildings, Rental of: 91-201

Schools

- Unused Space, Rental of: 91-201

Schools

- Appeals, Accounting for: 91-101

Schools

- Appeals, Expenditures from: 91-101

Schools

- Boards of Health, Planning Boards, Boards of Appeals, Accounting for: 91-101

Schools

- Boards of Health, Planning Boards, Boards of Appeals, Expenditures from: 91-101

Schools

- Boards of Health, Planning Boards, Boards of Appeals, Refunds to Applicants: 91-101

Schools

- Budgets, Approval of Annual, Procedures for:

Debt, Level Debt Service Payments: 90-101

- Debt, Permissible Borrowing Purposes, Athletic Facilities/Parking Lots: 87-233
- Excess and Deficiency Funds, Amount Allowed in: 80-212; 81-002
- Excess and Deficiency Funds, Certification by Director of Accounts: 87-101; 88-101; 92-102
- Excess and Deficiency Funds, Uses of: 81-002
- Expenditures, Legal Services: 86-221
- Legal Services, Authority to Spend for: 86-221
- Local Aid Pass-through: 83-301 (FY94)
- Reserve for Extraordinary/Unforeseen Annual Expenses, No Authority for Establishment of: 81-002
- Revolving Funds, Non-residents Tuition's and Foster Care Reimbursements, Accounting for: 83-004
- Stabilization Funds, Establishment of: 89-208
- Stabilization Funds, Expenditures from: 89-208
- Teachers Summer Pay Deferral, Amortization of: 91-103; 91-104; 91-105
- Teachers Summer Pay Deferral, Procedures for: 91-103; 91-104; 91-105

Debt, Level Debt Service Payments: 90-101

- Determination of, Executive Officers'Requests: 85-102
- Surplus, Calculation of: 85-102; 88-234
- Uses of: 85-102
- Uses of, Any Municipal Purpose: 88-215
- Uses of, Funding Pension Reserves: 86-204

Pension Reserve Fund

- Grants, Federal, Pension Costs of Employees Paid from: 85-103; 90-106
- Adoption f: 88-212
- Expenditures from, Limitation on: 88-212;
- Expenditures from, Limitation on: 88-209
- Adoption of: 87-225; 88-229
- Tax Bill Check-off for: 87-225; 88-229

Performance Bond/Deposit Forfeitures

- Application f: 88-212
- Content of: 82-212
- Education Fund: 93-205
- Scholarship Fund: 87-225; 88-229

Local Funds Check-offs

- Care of Addresses: 88-203
- New Owners, Bills Mailed Care of: 88-203
- Application of: Taxpayer Directions, Tax Only: 91-210
- Bad Checks, Penalties for Payment by: 80-203
- Partial, Tax Only: 91-210
- Voluntary: 80-224; 87-241

Mailing

- Application of: Taxpayer Directions, Tax Only: 91-212
- Content of: 82-212
- Education Fund: 93-205
- Scholarship Fund: 87-225; 88-229

Payments

- Application of: Taxpayer Directions, Tax Only: 91-210
- Bad Checks, Penalties for Payment by: 80-203
- Care of Addresses: 88-203
- New Owners, Bills Mailed Care of: 88-203
- Application of: Taxpayer Directions, Tax Only: 91-212
- Content of: 82-212
- Education Fund: 93-205
- Scholarship Fund: 87-225; 88-229

Preliminary (Estimated) Bills

- Quarterly Systems, Commitment/Billing of: 90-216 (FY91); 91-203 (FY92); 92-201 (FY93); 93-201 (FY94); 94-203 (FY95); 95-201 (FY96)
- Semi-annual Systems, Authorization to Issue: 81-238 (FY82); 82-205 (FY83); 83-208 (FY84); 84-203 (FY85); 85-206 (FY86); 87-237 (FY88); 88-223 (FY89); 89-220 (FY90); 90-221 (FY91); 90-222 (FY92); 91-207 (FY93); 92-204 (FY94); 93-203 (FY95); 94-205 (FY96)
- Semi-annual Systems, Commitment/Billing of: 81-238 (FY82); 82-205 (FY83); 83-208 (FY84); 84-203 (FY85); 85-206 (FY86); 87-237 (FY88); 88-223 (FY89); 89-220 (FY90); 90-221 (FY91); 90-222 (FY92); 91-207 (FY93); 92-204 (FY94); 93-203 (FY95); 94-205 (FY96)

Tax Bills

- Accounting for, Generally: 90-103
- Expenditures from, Generally: 90-103
- Content

Content

- Quarterly Bills: 90-216 (FY90); 91-203 (FY92); 92-201 (FY93); 93-201 (FY94); 94-203 (FY95); 95-201 (FY96)
- Semi-annual Bills: 82-203 (FY82); 88-226 (FY89); 89-219 (FY90); 90-220 (FY91); 91-206 (FY92); 92-202 (FY93); 93-202 (FY94); 94-204 (FY95); 95-202 (FY96)

Quarterly Bills

- Billing of: 90-216 (FY91); 91-203 (FY92); 92-201 (FY93); 93-201 (FY94); 94-203 (FY95); 95-201 (FY96)

First Half Preliminary Bills:

- 81-238 (FY82); 82-205 (FY83); 83-208 (FY84); 84-203 (FY85); 85-206 (FY86); 87-237 (FY88); 88-223 (FY89); 89-220 (FY90); 90-221 (FY91); 91-207 (FY92); 92-204 (FY93); 93-203 (FY94); 94-205 (FY95); 95-203 (FY96)

Second Half Preliminary Bills:

- 81-238 (FY82); 82-205 (FY83); 83-208 (FY84); 84-203 (FY85); 85-206 (FY86); 87-237 (FY88); 88-223 (FY89); 89-220 (FY90); 90-221 (FY91); 91-207 (FY92); 92-204 (FY93); 93-203 (FY94); 94-205 (FY95); 95-203 (FY96)

Final Preliminary Bills:

- 81-238 (FY82); 82-205 (FY83); 83-208 (FY84); 84-203 (FY85); 85-206 (FY86); 87-237 (FY88); 88-223 (FY89); 89-220 (FY90); 90-221 (FY91); 91-207 (FY92); 92-204 (FY93); 93-203 (FY94); 94-205 (FY95); 95-203 (FY96)

Final Final Preliminary Bills:

- 81-238 (FY82); 82-205 (FY83); 83-208 (FY84); 84-203 (FY85); 85-206 (FY86); 87-237 (FY88); 88-223 (FY89); 89-220 (FY90); 90-221 (FY91); 91-207 (FY92); 92-204 (FY93); 93-203 (FY94); 94-205 (FY95); 95-203 (FY96)

Final Final Final Preliminary Bills:

- 81-238 (FY82); 82-205 (FY83); 83-208 (FY84); 84-203 (FY85); 85-206 (FY86); 87-237 (FY88); 88-223 (FY89); 89-220 (FY90); 90-221 (FY91); 91-207 (FY92); 92-204 (FY93); 93-203 (FY94); 94-205 (FY95); 95-203 (FY96)

201 (FY93); 93-201 (FY94); 94-203 (FY95);

95-201 (FY96)

Semi-annual Bills

- Billing of: 82-203 (FY82); 88-226 (FY89); 89-219 (FY90); 90-220 (FY91); 91-206 (FY92); 92-202 (FY93); 93-202 (FY94); 94-204 (FY95); 95-202 (FY96)

Billing of, First Half Preliminary Bills: 81-238 (FY82); 82-203 (FY82); 82-205 (FY83); 83-208 (FY84); 84-203 (FY85); 85-206 (FY86); 87-237 (FY88); 88-223 (FY89); 89-220 (FY90); 91-207 (FY92); 92-204 (FY93); 93-203 (FY94); 94-205 (FY95); 95-203 (FY96)

- Billing of, Under \$25 Bills: 85-204
- Billing of, Under \$50 Bills: 88-205
- Second Payment Notices, Mailing Deadline for: 89-201

Voluntary Taxes

- Acceptance of Early Payments, Procedures for 80-224; 87-241

Town Meetings

Annual

- Timing of, Delay in Holding: 86-202

Warrants

- Annual Meetings, Business Portion, Delay in Holding: 86-202

Valuation

Certification of Values

- Certification Review Standards: 80-401 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Annual

- Appeals of, Deadline for: 82-405 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Pipelines

- Abatement of DOR Valuations for Disproportionate Assessments: 80-402; 82-409; 83-403 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

State Owned Lands

- Appeals of, Deadline for: 82-405 (FY91); 90-402 (FY92); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Statutes

- Agricultural/Horticultural, Farm Use, Evidence of: 84-202 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Classified Lands

- Agricultural/Horticultural, Farm Use, Evidence of: 84-202 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

General Laws

- Agricultural/Horticultural, Farm Use, Evidence of: 84-202 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Chapters

- Agricultural/Horticultural, Farm Use, Evidence of: 84-202 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Section

- Agricultural/Horticultural, Farm Use, Evidence of: 84-202 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Chapter

- Agricultural/Horticultural, Farm Use, Evidence of: 84-202 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Section

- Agricultural/Horticultural, Farm Use, Evidence of: 84-202 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Section

- Agricultural/Horticultural, Farm Use, Evidence of: 84-202 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Section

- Agricultural/Horticultural, Farm Use, Evidence of: 84-202 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Section

- Agricultural/Horticultural, Farm Use, Evidence of: 84-202 (FY81); 80-403 (FY82); 81-406 (FY83); 82-410 (FY84); 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Valuation Ratios as *Prima Facie* Evidence of:

80-222

- Establishment of, Deadline for: 82-404

Notification of Changes in After Public Hearings:

80-407; 82-404

Fair Market Value

- Annual Determination of: 81-405 (FY82); 82-408 (FY83); 83-402 (FY84); 84-402 (FY85); 85-402 (FY86); 86-403 (FY87); 87-403 (FY88); 88-403 (FY89); 89-104 (FY90); 90-108 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Certification of, Biennial:

- Certification of, Triennial: 83-405 (FY85); 85-401 (FY86); 86-401 (FY87); 87-401 (FY88); 88-401 (FY89); 89-401 (FY90); 90-402 (FY91); 92-401 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

Interim Year Valuation Adjustments, Standards for/Reporting of:

- Interim Year Valuation Adjustments, Standards for/Reporting of: 83-402 (FY84); 84-402 (FY85); 85-402 (FY86); 86-403 (FY87); 87-403 (FY88); 88-403 (FY89); 89-104 (FY90); 90-108 (FY91); 91-104 (FY92); 92-402 (FY93); 93-401 (FY94); 94-401 (FY95); 95-401 (FY96)

40:5(21A) (now 40:5F), 87-208

40:5B: 86-103

40:5D: 85-103; 90-106

40:5F (formerly 40:5(21A)), 87-208

40:6A: 87-213

40:21: 89-212

40:21E: 88-227

40:22F: 91-212

40:32: 89-212

40:39J 1/2 (now 40:39K 40:39L), 90-213

40:39K (formerly 40:39J 1/2), 90-213

40:39L (formerly 40:39J 1/2), 90-213

40:42B: 90-205

40:42J: 88-227

40:56: 80-401; 80-403; 81-405; 81-406; 82-407;

82-408; 82-410; 83-402; 83-405; 84-402;

85-401; 85-402; 86-401; 86-403; 87-401;

87-403; 88-231; 88-401; 88-403; 89-104;

89-401; 90-108; 90-201; 90-402; 92-401;

93-401; 94-401; 95-401

40:58: 88-221

40:59: 94-201

41:1: 80-225

41:10: 86-212

41:19: 87-243

41:19F: 88-236

41:30B: 81-402

41:34B: 90-202

41:38A: 90-202

41:39C: 88-201

41:56: 80-001

41:81U: 88-212; 89-209

41:103: 87-220

41:11F: 87-232

43:42: 90-201

43C: 88-235

44:4: 80-002; 86-211; 92-105

44:7: 91-102

44:7(18): 87-244

44:7(31): 90-214

44:8(9): 82-003

44:16: 87-212

44:17: 92-105

44:19: 91-102

44:20: 92-105

44:20A: 92-105

44:21: 80-005

44:22B: 90-102

44:22C: 92-105

44:28: 87-212

44:31: 80-209; 82-003

44:32: 81-234; 86-202; 88-213

44:43: 83-002

44:44: 83-004; 86-102

44:53A: 83-003; 84-102; 86-102

44:53C: 80-003

44:53E: 81-004; 82-001

44:53E1/2: 92-101

44:53F: 90-105

44:53G: 91-101

44:53H: 91-102

44:54: 80-006

44:55: 80-002

44:55B: 87-214

44:56: 91-104

44:56A: 91-104

44:63: 88-218

44:79(11): 80-209

44A: 82-002

45:2: 86-203

58:1: 80-406; 82-403

58:1A: 80-401; 80-403; 81-405; 81-406; 82-408;

82-410; 83-402; 83-405; 84-402; 85-404;

85-402; 86-401; 86-403; 87-401; 87-403;

88-231; 88-401; 88-403; 89-104; 89-401;

90-108; 90-402; 92-401; 93-401; 94-401;

95-401

58:8: 91-204; 92-206; 93-302

58:8A: 88-211; 93-302

58:8B: 93-302

58:10A: 80-407; 82-404

58:10B: 80-407; 82-404

58:10C: 80-222; 80-405; 82-404

58:14: 82-405

58:18A: 88-301

58:18B: 88-301; 92-301; 93-301; 94-302; 95-

301

58:18C: 88-301; 92-301; 93-301; 94-302; 95-

301

58:18E: 88-301

58:18F: 88-301

58:18G: 86-207

58A: 7: 80-222; 87-229

58A:7A: 90-206	203; 93-204; 93-302; 94-206; 95-204	59-25; 85-102; 86-204; 88-215; 88-234
58A:8A: 87-229; 88-211		59-29: 90-210
58A:12C: 80-222; 82-409; 83-403		59-38: 80-401; 80-403; 81-403; 81-405; 81-406;
58A:12D: 87-201		82-408; 82-410; 83-402; 83-405; 84-402;
58A:13: 85-201; 86-206		85-401; 85-402; 86-401; 86-403; 87-401;
58A:2A: 80-401; 80-403; 81-405; 81-406; 82-407;		87-403; 88-401; 88-403; 89-104; 89-401;
82-408; 82-410; 83-402; 83-404; 83-405;		90-108; 90-402; 92-401; 93-401; 94-401;
84-402; 85-401; 85-402; 86-401; 86-402;		95-401
86-403; 87-401; 87-403; 88-401; 88-403;		59-38A: 80-402; 82-409; 83-403
88-104; 89-401; 90-108; 90-402; 92-401;		59-38D: 87-229; 88-211; 90-224
93-401; 94-401; 95-401		59-38E: 88-211
59-2A(a): 90-401	84-402; 85-401; 85-402; 86-401; 86-403;	59-38F: 87-229; 90-224
59-3(3): 80-205	87-219; 87-401; 87-403; 88-231; 88-401;	59-38G: 87-229
59-54A: 82-207	88-403; 89-104; 89-401; 90-108; 90-402;	59-49: 86-218
59-5(5): 88-206	91-209; 92-401; 93-401; 94-401; 95-401	59-52B: 88-211
59-5(5B): 88-206	59-5D: 88-407	59-52C: 88-211
59-5(11): 80-223; 84-205; 87-209	59-5E: 88-407	59-55: 80-211; 89-201
59-5(16): 80-213; 89-216	59-5F: 88-407	59-57A: 85-204; 88-205
59-5(17): 83-211; 91-209; 93-302	59-5G: 88-407	59-57B: 88-205
59-5(17C): 82-206; 83-201; 83-211; 91-209; 93-	59-5I: 93-402; 94-401; 95-401	59-57C: 90-216; 91-203; 92-201; 93-201; 94-
302	59-8A: 89-201; 90-204	203; 95-201
59-5(17C/2): 89-211; 91-209; 93-302	59-11: 87-238; 88-214; 90-207	59-58A: 88-204
59-5(17D): 86-215; 91-209; 93-302	59-20: 88-301	59-59: 85-201; 88-209; 90-225
59-5(18): 87-234; 88-233; 91-209; 91-211	59-20A: 82-201; 84-204; 85-101; 89-205	59-60: 89-202
59-5(22): 87-218; 88-217; 91-209; 93-302	59-20B: 84-204; 89-205	59-61A: 88-211; 90-224
59-5(22A): 87-218; 88-217; 91-209; 93-302	59-21A: 88-216	59-63: 81-235; 86-207; 88-230
59-5(22B): 87-218; 88-217; 91-209; 93-302	59-21C: 81-227; 81-228; 81-229; 81-230;	59-64: 83-204; 90-225
59-5(22C): 87-218; 88-217; 91-209; 93-302	59-21D: 81-231; 81-401; 82-201	59-65B: 83-204
59-5(22D): 87-218; 88-217; 91-209; 93-302	59-21E: 81-404; 82-401; 84-201	59-65C: 88-230; 90-225
59-5(22E): 85-207; 87-218; 88-217; 91-209; 93-	59-21F(a): 81-404; 82-401; 84-201	59-69: 80-217; 85-201; 89-203
302	59-21F(b): 84-201	59-70: 80-207
59-5(24): 88-209	59-21F(d): 84-201	59-70A: 85-201
59-5(37): 82-213; 83-202; 83-211; 91-209; 93-302	59-21F(f): 82-402; 83-401; 84-201; 84-401; 85-	59-75: 84-206; 87-215; 89-201; 90-215
59-5(37A): 82-213; 83-202; 83-211; 91-209; 93-	403; 86-404; 87-404; 88-404; 89-101;	59-76: 84-206; 87-216; 89-201; 90-215
302	59-21G: 80-201; 81-226; 82-204; 82-211; 83-	59-78A: 92-207
59-5(41): 80-201; 81-226; 82-204; 82-211; 83-	203; 83-207; 83-211; 86-201; 87-223;	59-86: 90-210
209; 92-203; 93-204; 93-302; 94-206;	88-208; 89-217; 90-208; 91-208; 91-	60-2: 80-215; 91-205
95-204	209;	60-2A: 80-219
59-5(41A): 88-227; 91-202; 91-209; 91-211	59-21G(h): 87-236	60-2B: 90-219
59-5(41B): 83-203; 83-207; 83-211; 86-201; 87-	59-21G(i): 84-201	60-3: 88-203
223; 88-208; 89-217; 90-208; 91-	59-21G(j): 84-201	60-3A: 82-203; 82-212; 88-209; 88-223; 88-226;
208; 91-209; 92-203; 93-204;		89-219; 89-220; 89-221; 90-216; 90-220;
59-5(41C): 86-201; 86-214; 87-223; 88-208; 89-	59-21G(k): 84-201	90-221; 91-203; 91-207; 92-201;
217; 90-208; 91-208; 91-209; 92-		92-202; 92-204; 93-201; 93-202; 93-203;
207; 92-204; 93-203; 94-205; 95-203	59-21G(l): 84-201	61A:3: 85-202;
		61A:4: 85-202; 87-202
		61A:9: 87-202
		61A:10: 84-202

61A:14; 88-224

61B; 80-202; 80-203

61B:1; 82-210; 85-202

61B:3; 89-214

61B:9; 88-224

64D:3; 87-222

64G:3A; 85-209; 87-206; 87-227

64J:7; 85-210

64J:13; 87-206

66:10; 88-211

71:16; 86-221

71:16(d); 87-233

71:16B; 80-208; 88-225

71:16B 1/2; 80-212; 81-002; 88-101; 92-102

71:16D 1/2; 83-004

71:16G 1/2; 89-208

71:34; 80-209; 81-234; 82-201

71:37E; 86-221

71:37F; 86-221

71:40; 91-103; 91-104

78:7; 89-206

83:16B; 90-205

83:16G; 88-227

90:1; 90-217

90:2; 90-217

90:5; 90-217

90:32I; 90-217

90:33; 90-217

94C:47; 87-204; 90-209

111:125; 92-208

111:127B; 92-208

111:127B 1/2; 94-208

114:25; 90-104

121A:10; 80-220

121B:16; 81-236; 82-406; 88-407

131:40; 90-103

139:3A; 92-208

140:147A; 86-220

143:9; 92-208

148:5; 92-208

151A:64; 93-402

164:58C; 90-205

183A:5(b); 88-214

183A:8(i); 88-214

188:1A; 88-210

200A:9A; 88-228

211:4; 86-213

218:21; 86-208

258:4; 88-237

(Title CMR Section)

830 CMR 58.03 (now 830 CMR 59.5.1); 80-205

830 CMR 58.05 (now 830 CMR 58.3.3); 80-406

830 CMR 58.3.1 (formerly 830 CMR 58.05);
80-406

830 CMR 58.18C.1; 92-501

830 CMR 59.5.1 (formerly 830 CMR 58.03);
80-205

Massachusetts Acts and Resolves

(Year:Chapter (Section))

1948:645; 90-101

1981:454; 81-238

1982:336; 82-205

1982:653; 83-205

1983:11; 83-208

1983:269; 83-301

1984:175; 84-203

1985:52; 85-206

1986:73(4); 86-216; 89-207

1986:73(5); 86-217

1986:194; 87-225

1987:199(3); 87-301

1987:199(4); 87-301

1987:199(10); 87-237

1987:518; 87-101

1988:15(3); 88-102

1988:126; 89-207

1989:224; 90-101

1989:240(4); 89-102; 89-103

1989:240(7); 89-501

1990:50(5); 90-109

1991:336; 91-105

1991:493; 92-501

1992:133(5); 92-103

1993:110(4); 93-102

1994:60(5); 94-101

1994:60(272); 94-301

1995:38(8); 95-101

1995:38(271); 95-302

1996:125; 92-208

1997:127B; 92-208

1998:127B 1/2; 94-208

1999:47; 90-104

121A:10; 80-220

121B:16; 81-236; 82-406; 88-407

131:40; 90-103

139:3A; 92-208

140:147A; 86-220

143:9; 92-208

148:5; 92-208

151A:64; 93-402

164:58C; 90-205

183A:5(b); 88-214

183A:8(i); 88-214

188:1A; 88-210

200A:9A; 88-228

211:4; 86-213

218:21; 86-208

Statutes

United States Code (Title U.S.C. Section)

50 U.S.C. App. 574; 80-206

50 U.S.C. 7502; 86-101

Statutes

Massachusetts Acts and Resolves (Year:Chapter (Section))

Amherst v. Attorney General; 89-212

Andrade v. City Council of Gloucester;

90-201

Assessors of Andover (DSM Realty v.);

89-214

Assessors of Boston (Boston Gas Company v.);

89-230

Assessors of Medford (Kirby v.); 91-209

Assessors of Oxford (Guzman v.); 87-234

Assessors of West Springfield (McNeill v.);

86-402

Metropolitan District Commission (Codex Corporation v.); 86-203

Molesworth v. Commissioner of Revenue;

91-210

Newton v. Commissioner of Revenue; 81-404

Pheasant Ridge Assoc. v. Burlington; 89-213

School Committee of Westport (Brognan v.);

89-218

Tax Collector of Braintree v. J.G. Grant & Sons, Inc.; 89-216

Tenneco (Board of Assessors of Danvers v.);

83-403

Board of Assessors of Wareham (Mann v.);

86-207

Board of Assessors of Danvers v. Tenneco:

83-403

Board of Assessors of Wareham (Boston v.);

88-230

Bogrnan v. School Committee of Westport:

89-218

Burlington (Pheasant Ridge Assoc. v.);

89-213

Caldwell (Commonwealth v.); 88-207

City Council of Gloucester (Andrade v.);

90-201

City of Peabody (Gardner v.); 87-232

Codex v. Metropolitan District Commission:

86-203

399 Mass. 793; 89-212

399 Mass. 771; 89-213

401 Mass. 306; 89-218

402 Mass. 346; 88-230

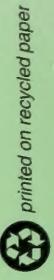
406 Mass. 337; 90-201

408 Mass. 580; 91-210

Regulations

Code of Massachusetts Regulations

- Commonwealth v. Caldwell; 88-207
 DeCota v. Town of Stoughton; 87-240
 DSM Realty v. Assessors of Andover; 89-214
 Emerson College v. Boston; 88-207
 Gardner v. City of Peabody; 87-232
 Guzman v. Assessors of Oxford; 87-234
 J.G. Grant & Sons, Inc. (Tax Collector of Braintree v.); 89-216
 Kirby v. Assessors of Medford; 91-209
 Lee v. Commissioner of Revenue; 82-211
 Lenson v. Board of Assessors of Brookline; 86-207
 Mann v. Board of Assessors of Wareham; 84-202
 McNeill v. Assessors of West Springfield; 86-402
 Metropolitan District Commission (Codex Corporation v.); 86-203
 Molesworth v. Commissioner of Revenue; 91-210
 Newton v. Commissioner of Revenue; 81-404
 Pheasant Ridge Assoc. v. Burlington; 89-213
 School Committee of Westport (Brognan v.); 89-218
 Tax Collector of Braintree v. J.G. Grant & Sons, Inc.; 89-216
 Tenneco (Board of Assessors of Danvers v.); 83-403
 Town of Stoughton (DeCota v.); 87-240
 Mass./Mass. App. Ct. Reports
 Cases
 Mass./Mass. App. Ct. Reports
 350 Mass. 386; 91-209
 384 Mass. 115; 81-404
 387 Mass. 35; 84-202
 388 Mass. 739; 83-403
 391 Mass. 415; 88-207
 392 Mass. 245; 86-203
 395 Mass. 178; 86-207
 395 Mass. 527; 82-211
 396 Mass. 603; 86-402
 398 Mass. 793; 89-212
 399 Mass. 771; 89-213
 401 Mass. 306; 89-218
 402 Mass. 346; 88-230
 406 Mass. 337; 90-201
 408 Mass. 580; 91-210



printed on recycled paper